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ABSTRACT

This 2003 salary report reflects data collected about compensation earned by employees in Illinois' 48 public community colleges. Data are presented by peer groups with statewide totals. The seven peer groups are based on a combination of college enrollment, geographic location, and financial data. The employee groups used in the report are faculty, administrative staff, classified staff, and other (nonteaching) professional staff, including technical and academic support staff. Section 1 covers contractual base salaries for full-time faculty. The state average for low faculty salaries is $32,269; for high salaries, $78,045. The state average of median faculty salaries is $51,287. Section 2 covers part-time faculty salary rates. Section 3 presents data regarding salaries for full-time faculty with M.A. degrees. Section 4 details faculty salary policies and faculty contracts. Section 5 addresses salaries for other professional staff. Section 6 presents data on administrative staff salaries. Section 7 covers salaries paid to selected administrators. Section 8 presents data regarding classified and other nonprofessional salaries. Section 9 covers fringe benefits. Section 10 presents salary increase data. Section 11 offers total salary averages. Section 12 presents statewide salary averages for fiscal years 1999-2003. (Contains 25 tables.) (NB)

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Fiscal Year 2002 Unit Cost Report

for the

Illinois Public Community Colleges

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HIGHLIGHTS OF THE FISCAL YEAR 2002 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 2002 state average net instructional unit cost in the public community college system in Illinois was $198.13. This represents an increase of $3.88 (2.0 percent) from the fiscal year 2001 state average of $194.25. Net instructional unit costs from fiscal year 1997 through fiscal year 2002 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 2002 state average unit cost measures calculated in this study were:

net instructional unit cost	$198.13
full instructional unit cost	$213.30
total institutional unit cost	$236.69

(See pages 5 and 6 for details.)

3. The fiscal year 2002 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$64.64
direct department cost	$13.05
direct equipment cost	$ 1.57
allocated indirect cost	$93.88
operation and maintenance cost	$24.99

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 2002 were as follows:

academic administration and planning cost	$21.32
academic support cost	$8.99
student services cost	$18.19
Institutional Support	$43.16

(See pages 9 and 10 for details.)

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5. The *Fiscal Year 2002 Unit Cost Study* analyzed unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unit cost for each funding category is shown below:

Baccalaureate and General Academic	$196.29
Business Occupational	$207.79
Technical Occupational	$233.38
Health Occupational	$281.78
Remedial Education	$187.45
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	$155.56

(See pages 11 and 12 for details.)

6. Public service expenditures increased $1.2 million in fiscal year 2002 to $148.6 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

FISCAL YEAR 2002 UNIT COST REPORT FOR THE ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

The *Unit Cost Study* is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the *Unit Cost Study*. The *Unit Cost Study* also provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges.

Cost data submitted consists of end-of-year unaudited financial data. A separate report is submitted after the completion of the audited annual financial statements reconciling unit cost data to audited data.

The ICCB has developed a *Unit Cost Study Manual* which provides detailed procedures for conducting the *Unit Cost Study*. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of occupational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The *Unit Cost Study* consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect institutional costs also are reported by each college in total dollar amounts. The *Unit Cost Study* computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of course work. (Any college on the quarter system converts quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The *Unit Cost Study* includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

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Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is included in Appendix B which lists the fiscal year 2002 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available **upon request** by peer groups identified below.

Peer Group I: Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, and John Wood Community College.

Peer Group II: Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

Peer Group III: Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

Peer Group IV: Southwestern Illinois College, Black Hawk College, Heartland College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

Peer Group V: Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubonsee Community College.

Peer Group VI: Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

Peer Group VII: College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.

Section I

COMPARISON OF FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the *Fiscal Year 2002 Unit Cost Study* show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $194.25 in fiscal year 2001 to $198.13 in fiscal year 2002, an increase of $3.88 (2.0 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1997.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1997

	FY 1997	FY 1998	FY 1999	FY 2000	FY2001	FY2002
Average Net Instructional Unit Cost	$163.40	$171.76	$178.33	$187.34	$194.25	$198.13
Percent Change from Previous Year	2.8%	5.1%	3.8%	5.0%	3.7%	2.0%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1997. Although modifications have been made to the unit cost study, the comparability of instructional costs from year to year has been preserved.

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Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
503	BLACK HAWK	$180.41	$179.48	$179.31	$197.13	$200.47	$184.37
508	CHICAGO	141.25	155.09	159.42	170.72	172.37	189.70
50806	DALEY	133.84	149.84	155.05	153.92	154.61	168.08
50801	KENNEDY-KING	162.10	175.74	266.79	286.56	274.88	293.75
50803	MALCOLM X	132.22	143.89	125.79	139.78	136.50	167.13
50805	OLIVE HARVEY	146.31	162.80	171.44	215.69	237.30	262.56
50804	TRUMAN	127.81	142.81	117.95	128.40	130.85	147.01
50802	WASHINGTON	169.11	184.83	201.48	209.48	232.45	223.15
50807	WILBUR WRIGHT	142.63	153.82	160.33	154.15	156.23	181.65
507	DANVILLE	212.85	205.33	234.24	248.87	255.33	247.36
502	DUPAGE	158.06	165.18	172.90	178.61	186.89	185.98
509	ELGIN	180.29	196.61	196.59	DNS	222.12	237.05
512	HARPER	219.30	222.30	223.39	230.16	254.16	249.80
540	HEARTLAND	161.72	177.35	198.02	207.32	206.45	176.82
519	HIGHLAND	174.56	182.94	193.56	202.83	196.17	208.00
514	ILLINOIS CENTRAL	168.50	173.41	187.30	NA	206.64	208.21
529	ILLINOIS EASTERN	119.84	131.55	130.34	136.65	143.75	143.85
52904	FRONTIER	104.35	132.72	125.16	134.12	140.50	148.85
52901	LINCOLN TRAIL	128.78	137.16	137.96	149.85	157.42	161.33
52902	OLNEY CENTRAL	164.24	173.51	165.03	165.50	168.17	168.80
52903	WABASH VALLEY	97.63	103.83	107.61	112.29	120.65	115.93
513	ILLINOIS VALLEY	166.47	173.10	170.82	192.09	227.59	237.09
525	JOLIET	200.64	187.89	210.54	202.67	205.02	211.38
520	KANKAKEE	116.97	130.35	146.59	182.36	177.68	182.03
501	KASKASKIA	141.28	158.26	148.06	167.72	191.35	172.40
523	KISHWAUKEE	179.45	187.33	197.46	199.22	192.23	192.60
532	LAKE COUNTY	208.81	218.88	223.72	246.33	263.01	272.69
517	LAKE LAND	133.36	146.42	130.98	132.46	153.08	159.10
536	LEWIS & CLARK	175.99	166.74	164.33	174.19	175.11	190.43
526	LINCOLN LAND	164.06	185.49	201.05	213.32	208.16	218.08
530	LOGAN	155.85	162.96	170.63	186.49	185.17	193.06
528	MC HENRY	167.93	182.46	205.61	204.88	233.32	227.12
541	METROPOLITAN	132.49	DNS	*	*	*	*
524	MORAINE VALLEY	175.85	174.53	181.27	191.35	174.56	183.65
527	MORTON	160.21	155.32	162.72	171.09	173.10	165.42
535	OAKTON	167.50	182.14	189.92	188.36	187.14	170.57
505	PARKLAND	185.40	194.42	199.19	210.59	226.19	221.41
515	PRAIRIE STATE	181.06	173.38	184.44	225.05	199.62	210.29
521	REND LAKE	155.95	173.11	172.77	154.20	192.12	163.33
537	RICHLAND	198.99	204.66	216.32	244.02	245.36	244.78
511	ROCK VALLEY	177.83	192.84	186.49	168.01	198.22	236.53
518	SANDBURG	207.27	197.19	183.69	221.03	209.89	232.87
506	SAUK VALLEY	196.54	205.32	212.93	216.96	245.45	250.05
531	SHAWNEE	170.53	152.54	167.06	173.81	186.49	179.68
510	SOUTH SUBURBAN	159.48	155.30	185.56	212.15	219.36	172.58
533	SOUTHEASTERN	153.76	175.53	179.42	183.00	197.42	199.01
522	SOUTHWESTERN	139.94	149.28	153.89	177.84	182.83	175.63
534	SPOON RIVER	171.04	190.94	203.47	221.10	223.65	219.49
504	TRITON	152.84	163.92	178.15	165.92	167.32	177.39
516	WAUBONSEE	184.00	190.39	198.17	194.92	187.56	187.39
539	WOOD	184.54	172.34	162.91	196.51	226.63	242.01
	STATE AVERAGES	**$163.40**	**$171.76**	**$178.33**	**$187.34**	**$194.25**	**$198.13**

DNS - Did Not Submit
NA - Not Available for publication
*The college was dissolved

Section II

FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB *Unit Cost Study*: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges. However, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of Appendix A.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, increased to $148,600,758. This is an increase of .78 percent from fiscal year 2001.

Table 3

COMPARISON OF FISCAL YEAR 2002 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	$198.13	$5,944
Full Instructional Cost	$213.30	$6,399
Total Institutional Cost	$236.69	$7,110

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Table 4

FISCAL YEAR 2002 UNIT COST BY TYPE OF COST AND FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
503	BLACK HAWK	157,424	$184.37	$1.58	$0.60	$0.00	$186.55	$0.00	$28.91	$215.46
508	CHICAGO	1,255,002	189.70	0.26	0.00	7.14	197.10	0.00	16.13	213.23
507	DANVILLE	51,200	247.36	2.62	19.32	2.90	272.20	0.00	50.65	322.85
502	DUPAGE	509,354	185.98	6.47	3.40	3.77	199.62	0.00	20.52	220.14
509	ELGIN	156,664	237.05	1.31	12.39	8.76	259.51	0.00	40.61	300.12
512	HARPER	254,810	249.80	1.01	12.44	8.64	271.89	0.00	34.83	306.72
540	HEARTLAND	76,324	176.82	1.54	1.76	7.01	187.13	0.00	26.83	213.96
519	HIGHLAND	52,767	208.00	2.59	7.80	18.44	236.82	0.00	43.95	280.77
514	ILLINOIS CENTRAL	189,267	208.21	0.66	5.29	33.51	247.67	0.00	41.14	288.81
529	ILLINOIS EASTERN	147,800	143.85	2.87	14.87	3.05	164.64	0.00	3.57	168.21
513	ILLINOIS VALLEY	76,265	237.09	0.64	0.00	10.82	248.55	0.00	63.71	312.26
525	JOLIET	199,114	211.38	1.67	4.70	0.86	218.61	0.00	26.91	245.52
520	KANKAKEE	80,925	182.03	1.09	0.13	3.01	186.25	0.00	51.96	238.21
501	KASKASKIA	72,036	172.40	0.00	9.25	0.00	181.65	0.00	17.99	199.64
523	KISHWAUKEE	70,788	192.60	1.54	0.68	6.75	201.56	0.11	13.47	215.14
532	LAKE COUNTY	197,985	272.69	0.82	3.94	7.02	284.48	0.00	16.04	300.52
517	LAKE LAND	162,078	159.10	0.75	7.40	3.14	170.39	0.00	11.11	181.50
536	LEWIS & CLARK	106,523	190.43	1.12	122.07	7.80	321.41	0.00	30.62	352.03
526	LINCOLN LAND	141,564	218.08	0.85	13.05	12.59	244.56	0.00	30.13	274.69
530	LOGAN	119,756	193.06	0.86	3.43	3.16	200.51	0.00	18.83	219.34
528	MC HENRY	104,889	227.12	0.57	0.22	4.17	232.08	0.00	33.00	265.08
524	MORAINE VALLEY	264,408	183.65	0.62	0.68	7.55	192.50	0.00	13.87	206.37
527	MORTON	80,174	165.42	1.34	0.00	1.23	167.99	0.00	10.38	178.37
535	OAKTON	227,826	170.57	0.51	3.85	4.96	179.89	0.00	32.18	212.07
505	PARKLAND	168,561	221.41	0.72	21.79	4.52	248.43	0.04	31.07	279.54
515	PRAIRIE STATE	88,231	210.29	0.77	0.00	6.36	217.41	0.00	39.90	257.31
521	REND LAKE	69,393	163.33	0.23	0.00	0.00	163.56	0.00	2.64	166.20
537	RICHLAND	60,495	244.78	1.54	28.72	1.67	276.71	0.00	8.21	284.92
511	ROCK VALLEY	148,183	236.53	0.54	15.44	15.52	268.02	0.99	55.37	324.38
518	SANDBURG	63,178	232.87	1.41	0.00	9.34	243.61	0.00	15.63	259.24
506	SAUK VALLEY	52,195	250.05	4.41	20.62	3.97	279.05	0.00	19.72	298.77
531	SHAWNEE	50,873	179.68	0.02	20.38	0.00	200.07	0.00	23.84	223.91
510	SOUTH SUBURBAN	154,034	172.58	1.09	1.13	1.59	176.40	0.00	14.29	190.69
533	SOUTHEASTERN	57,001	199.01	1.10	0.22	3.12	203.45	0.00	16.07	219.52
522	SOUTHWESTERN	229,382	175.63	1.14	4.71	2.08	183.56	0.00	25.84	209.40
534	SPOON RIVER	34,541	219.49	3.28	27.58	4.33	254.68	0.00	25.25	279.93
504	TRITON	245,542	177.39	1.12	1.41	11.21	191.14	0.00	9.91	201.05
516	WAUBONSEE	138,830	187.39	1.53	10.10	2.47	201.50	0.00	14.96	216.46
539	WOOD	45,857	242.01	1.85	8.01	1.33	253.20	0.00	17.97	271.17
	STATE TOTALS	**6,361,239**	**$198.13**	**$1.38**	**$7.20**	**$6.59**	**$213.30**	**$0.03**	**$23.36**	**236.69**

Section III

FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, and operation and maintenance costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of academic support, student services, general institutional, and academic administration and planning. Table 5 shows a state summary of the fiscal year 2002 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of Appendix A.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through adult education and English as a Second Language. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$ 64.64	$1,939
Direct Instructional Departmental Cost	$ 13.05	$ 392
Direct Instructional Equipment Cost	$ 1.57	$ 47
Allocated Cost	$ 93.88	$2,816
Operation and Maintenance Cost	$ 24.99	$ 750
NET INSTRUCTIONAL COST	$198.13	$5,944

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Table 6

FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Net Instructional Unit Cost
503	BLACK HAWK	157,424	$63.40	$5.71	$0.14	$91.56	$23.56	$184.37
508	CHICAGO	1,255,002	48.89	0.08	0.00	114.64	26.09	189.70
507	DANVILLE	51,200	67.17	21.41	1.74	105.46	51.57	247.36
502	DUPAGE	509,354	76.63	18.21	1.44	70.25	19.44	185.98
509	ELGIN	156,664	84.38	14.09	2.36	136.22	0.00	237.05
512	HARPER	254,810	73.19	15.37	1.15	129.73	30.36	249.80
540	HEARTLAND	76,324	64.45	10.55	0.31	73.13	28.38	176.82
519	HIGHLAND	52,767	86.88	11.29	1.74	74.10	33.98	208.00
514	ILLINOIS CENTRAL	189,267	67.18	33.17	2.66	77.59	27.60	208.21
529	ILLINOIS EASTERN	147,800	52.57	11.56	3.04	62.19	14.49	143.85
513	ILLINOIS VALLEY	76,265	65.73	23.07	1.01	89.90	57.39	237.09
525	JOLIET	199,114	73.51	26.15	1.42	83.60	26.70	211.38
520	KANKAKEE	80,925	66.34	19.54	2.41	72.65	21.09	182.03
501	KASKASKIA	72,036	63.92	8.52	0.55	82.61	16.80	172.40
523	KISHWAUKEE	70,788	74.99	10.54	1.25	81.06	24.76	192.60
532	LAKE COUNTY	197,985	92.72	21.11	0.66	128.06	30.14	272.69
517	LAKE LAND	162,078	51.59	11.44	4.65	73.91	17.50	159.10
536	LEWIS & CLARK	106,523	59.70	7.43	2.87	85.58	34.84	190.43
526	LINCOLN LAND	141,564	72.42	21.09	2.56	81.72	40.28	218.08
530	LOGAN	119,756	68.06	8.47	3.92	91.15	21.45	193.06
528	MC HENRY	104,889	62.40	30.89	0.93	106.07	26.82	227.12
524	MORAINE VALLEY	264,408	60.51	10.25	2.65	88.99	21.25	183.65
527	MORTON	80,174	56.22	12.80	3.40	67.54	25.46	165.42
535	OAKTON	227,826	76.08	24.53	0.53	52.32	17.11	170.57
505	PARKLAND	168,561	78.00	7.59	0.12	108.77	26.93	221.41
515	PRAIRIE STATE	88,231	67.78	16.13	0.00	96.64	29.74	210.29
521	REND LAKE	69,393	84.19	11.97	0.29	43.49	23.40	163.33
537	RICHLAND	60,495	78.50	15.78	9.82	124.08	16.61	244.78
511	ROCK VALLEY	148,183	69.88	11.18	4.74	69.78	80.95	236.53
518	SANDBURG	63,178	70.30	38.24	1.51	104.68	18.13	232.87
506	SAUK VALLEY	52,195	67.12	22.27	1.72	135.00	23.94	250.05
531	SHAWNEE	50,873	63.39	4.44	0.17	111.68	0.00	179.68
510	SOUTH SUBURBAN	154,034	59.26	21.10	1.94	69.97	20.31	172.58
533	SOUTHEASTERN	57,001	81.43	9.47	2.49	79.64	25.98	199.01
522	SOUTHWESTERN	229,382	52.41	17.68	3.44	81.61	20.49	175.63
534	SPOON RIVER	34,541	73.45	10.49	2.97	106.99	25.60	219.49
504	TRITON	245,542	57.11	10.11	0.27	84.02	25.88	177.39
516	WAUBONSEE	138,830	57.98	7.78	2.51	119.12	0.00	187.39
539	WOOD	45,857	66.96	24.12	5.67	130.18	15.09	242.01
	STATE TOTALS	**6,361,239**	**$64.64**	**$13.05**	**$1.57**	**$93.88**	**$24.99**	**$198.13**

Section IV

FISCAL YEAR 2002 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 2002 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of academic support, student services, general institutional services, academic administration and planning, and subsidy for auxiliary services. These indirect costs, with the exception of academic administration and planning are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, the costs are not included.

Total expenditures for each of the indirect institutional support categories are shown for each community college district in Table A-3 of Appendix A.

Table 7

SUMMARY OF FISCAL YEAR 2002 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	$ 21.32	$ 640
Academic Support	$ 8.99	$ 270
Student Services	$ 18.19	$ 546
Institutional Support	$ 43.16	$ 1,295
TOTALS	$ 91.65	$ 2,750

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Table 8

FISCAL YEAR 2002 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	General Institutional Cost	Total Allocated Cost
503	BLACK HAWK	157,424	$25.37	$7.05	$16.65	$42.49	$91.56
508	CHICAGO	1,255,002	46.63	3.63	16.63	47.75	114.64
507	DANVILLE	51,200	22.35	14.91	25.94	42.27	105.46
502	DUPAGE	509,354	7.38	13.27	16.69	33.16	70.50
509	ELGIN	156,664	14.46	13.42	20.42	31.49	79.80
512	HARPER	254,810	25.80	7.61	24.57	71.75	129.73
540	HEARTLAND	76,324	6.51	10.20	16.65	39.77	73.13
519	HIGHLAND	52,767	12.38	8.83	16.97	35.93	74.10
514	ILLINOIS CENTRAL	189,267	6.01	10.28	13.81	47.49	77.59
529	ILLINOIS EASTERN	147,800	6.03	3.56	19.93	32.67	62.19
513	ILLINOIS VALLEY	76,265	5.54	7.99	12.54	63.82	89.90
525	JOLIET	199,114	25.41	4.93	14.12	39.14	83.60
520	KANKAKEE	80,925	6.35	11.65	23.15	31.50	72.65
501	KASKASKIA	72,036	28.64	5.71	15.56	32.85	82.76
523	KISHWAUKEE	70,788	31.83	6.47	12.58	30.17	81.06
532	LAKE COUNTY	197,985	10.46	22.43	16.12	79.19	128.21
517	LAKE LAND	162,078	29.46	3.19	7.71	33.57	73.93
536	LEWIS & CLARK	106,523	20.42	5.85	18.77	40.55	85.58
526	LINCOLN LAND	141,564	23.24	5.10	14.73	38.75	81.82
530	LOGAN	119,756	14.38	7.75	28.64	40.38	91.15
528	MC HENRY	104,889	6.22	12.64	24.92	62.29	106.07
524	MORAINE VALLEY	264,408	9.18	4.77	18.97	56.08	88.99
527	MORTON	80,174	9.63	9.69	10.50	37.72	67.54
535	OAKTON	227,826	5.64	11.66	16.64	18.39	52.32
505	PARKLAND	168,561	28.60	14.85	20.37	44.94	108.77
515	PRAIRIE STATE	88,231	9.85	16.41	18.23	52.15	96.64
521	REND LAKE	69,393	6.94	5.49	10.82	20.30	43.56
537	RICHLAND	60,495	17.15	16.49	39.42	51.00	124.06
511	ROCK VALLEY	148,183	17.49	6.96	11.13	34.21	69.78
518	SANDBURG	63,178	11.97	52.02	10.81	29.90	104.70
506	SAUK VALLEY	52,195	18.39	11.11	23.09	82.41	135.00
531	SHAWNEE	50,873	29.32	13.07	35.31	33.98	111.68
510	SOUTH SUBURBAN	154,034	14.50	5.29	23.57	26.60	69.97
533	SOUTHEASTERN	57,001	19.33	7.38	20.46	32.47	79.64
522	SOUTHWESTERN	229,382	13.14	6.63	18.76	43.09	81.61
534	SPOON RIVER	34,541	23.29	8.41	21.54	53.76	106.99
504	TRITON	245,542	19.77	9.15	20.12	34.98	84.02
516	WAUBONSEE	138,830	11.35	18.71	23.64	25.85	79.55
539	WOOD	45,857	2.54	17.08	37.96	72.61	130.18
	STATE TOTALS	6,361,239	**$21.32**	**$8.99**	**$18.19**	**$43.16**	**$91.65**

Section V

FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST BY FUNDABLE INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each instructional category. Table 10 displays the unit cost in each of the instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST
BY FUNDABLE INSTRUCTIONAL CATEGORIES IN
ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$196.29	$5,889
Business Occupational	$207.79	$6,234
Technical Occupational	$233.38	$7,001
Health Occupational	$281.78	$8,453
Remedial Education	$187.45	$5,624
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	$155.56	$4,667
All Fundable Instruction Areas	$198.13	$5,944

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Table 10

FISCAL YEAR 2002 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503	BLACK HAWK	$187.83	$185.52	$221.94	$230.03	$175.54	$141.26	$184.37
508	CHICAGO	231.48	223.70	237.42	262.58	204.87	151.05	189.70
507	DANVILLE	229.28	282.12	315.69	253.65	211.62	248.52	247.36
502	DUPAGE	176.65	215.31	212.14	294.73	169.34	147.81	185.98
509	ELGIN	224.97	228.13	292.77	403.47	231.31	190.55	237.05
512	HARPER	240.78	270.11	282.26	426.86	237.95	210.82	249.80
540	HEARTLAND	169.94	226.78	245.21	271.46	128.22	172.96	176.82
519	HIGHLAND	208.07	249.61	255.06	216.34	157.04	198.90	208.00
514	ILLINOIS CENTRAL	181.08	209.84	291.16	377.68	187.16	223.24	208.21
529	ILLINOIS EASTERN	133.34	185.69	142.65	175.65	147.97	92.25	143.85
513	ILLINOIS VALLEY	233.75	240.27	233.93	341.24	242.44	187.62	237.09
525	JOLIET	193.48	214.78	294.55	304.65	181.15	167.44	211.38
520	KANKAKEE	183.05	239.72	261.43	273.59	167.33	127.89	182.03
501	KASKASKIA	146.11	174.54	195.07	270.70	142.90	208.42	172.40
523	KISHWAUKEE	161.61	198.73	303.66	271.77	163.26	247.83	192.60
532	LAKE COUNTY	266.50	278.71	292.27	424.64	254.89	235.96	272.69
517	LAKE LAND	144.94	164.73	168.69	247.38	149.10	179.40	159.10
536	LEWIS & CLARK	176.43	183.94	208.39	429.19	182.69	142.94	190.43
526	LINCOLN LAND	207.11	161.58	218.99	364.83	220.12	283.55	218.08
530	LOGAN	177.36	213.30	228.31	242.47	196.07	150.82	193.06
528	MC HENRY	228.08	227.66	310.72	244.77	208.56	177.95	227.12
524	MORAINE VALLEY	179.45	156.28	250.32	267.62	162.83	138.84	183.65
527	MORTON	175.34	190.03	225.63	274.39	129.03	128.36	165.42
535	OAKTON	182.52	197.74	223.62	199.17	151.22	98.38	170.57
505	PARKLAND	205.51	237.27	257.07	377.75	197.32	221.79	221.41
515	PRAIRIE STATE	194.46	199.00	234.93	378.88	187.36	195.26	210.29
521	REND LAKE	111.50	160.20	241.36	245.12	136.12	229.25	163.33
537	RICHLAND	227.22	261.44	295.05	357.15	160.47	290.71	244.78
511	ROCK VALLEY	236.75	231.70	264.44	360.58	181.43	190.13	236.53
518	SANDBURG	202.10	266.08	269.15	286.26	201.02	316.74	232.87
506	SAUK VALLEY	229.85	243.25	293.01	393.98	229.26	226.88	250.05
531	SHAWNEE	166.55	195.28	245.97	193.79	179.89	168.64	179.68
510	SOUTH SUBURBAN	174.16	167.32	239.50	266.07	157.83	112.33	172.58
533	SOUTHEASTERN	177.76	207.50	215.33	247.30	160.39	249.22	199.01
522	SOUTHWESTERN	162.22	187.92	188.86	232.46	158.84	205.65	175.63
534	SPOON RIVER	196.66	276.36	292.02	314.11	172.19	225.21	219.49
504	TRITON	173.14	185.77	210.28	248.88	189.03	131.81	177.39
516	WAUBONSEE	193.29	219.94	254.56	208.27	157.37	156.49	187.39
539	WOOD	222.87	226.41	284.88	336.08	221.18	293.82	242.01
	STATE TOTALS	**$196.29**	**$207.79**	**$233.38**	**$281.78**	**$187.45**	**$155.56**	**$198.13**

Appendix A

TOTAL EXPENDITURES REPORTS

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Table A-1

FISCAL YEAR 2002 UNIT COST BY TYPE OF COST AND FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
503	BLACK HAWK	157,424	$29,024,469	$248,991	$94,726	$0	$29,368,186	$0	$4,551,087	$33,919,273
508	CHICAGO	1,255,002	238,078,273	329,751	0	8,955,135	247,363,159	0	20,238,451	267,601,610
507	DANVILLE	51,200	12,664,734	134,209	989,171	148,628	13,936,742	0	2,593,029	16,529,771
502	DUPAGE	509,354	94,728,950	3,297,357	1,731,626	1,919,945	101,677,878	0	10,453,741	112,131,619
509	ELGIN	156,664	37,137,062	204,633	1,940,527	1,372,909	40,655,131	0	6,362,146	47,017,277
512	HARPER	254,810	63,651,655	256,350	3,170,820	2,200,849	69,279,674	0	8,876,162	78,155,836
540	HEARTLAND	76,324	13,495,907	117,501	134,639	534,707	14,282,754	0	2,048,120	16,330,874
519	HIGHLAND	52,767	10,975,559	136,561	411,400	972,876	12,496,396	0	2,318,954	14,815,350
514	ILLINOIS CENTRAL	189,267	39,406,972	124,257	1,000,925	6,343,233	46,875,387	0	7,786,438	54,661,825
529	ILLINOIS EASTERN	147,800	21,261,768	424,688	2,197,134	450,418	24,334,008	0	527,446	24,861,454
513	ILLINOIS VALLEY	76,265	18,081,657	48,877	0	825,470	18,956,004	0	4,858,523	23,814,527
525	JOLIET	199,114	42,087,886	333,112	936,640	171,286	43,528,924	0	5,358,140	48,887,064
520	KANKAKEE	80,925	14,730,844	88,003	10,359	243,245	15,072,451	0	4,204,836	19,277,287
501	KASKASKIA	72,036	12,419,043	0	666,623	0	13,085,666	0	1,295,934	14,381,600
523	KISHWAUKEE	70,788	13,634,040	108,662	47,824	477,575	14,268,101	8,013	953,687	15,229,801
532	LAKE COUNTY	197,985	53,989,153	162,106	780,327	1,390,544	56,322,130	0	3,176,166	59,498,296
517	LAKE LAND	162,078	25,786,766	122,261	1,198,798	509,320	27,617,145	0	1,800,590	29,417,735
536	LEWIS & CLARK	106,523	20,284,903	118,905	13,002,934	830,509	34,237,251	0	3,262,250	37,499,501
526	LINCOLN LAND	141,564	30,871,897	119,876	1,846,779	1,781,705	34,620,257	0	4,264,841	38,885,098
530	LOGAN	119,756	23,120,562	103,202	410,248	378,477	24,012,489	0	2,255,153	26,267,642
528	MC HENRY	104,889	23,821,927	60,309	23,243	437,667	24,343,146	0	3,461,755	27,804,901
524	MORAINE VALLEY	264,408	48,559,649	162,759	178,591	1,997,164	50,898,163	0	3,667,644	54,565,807
527	MORTON	80,174	13,262,230	107,728	0	98,572	13,468,530	0	831,806	14,300,336
535	OAKTON	227,826	38,861,073	116,047	876,263	1,130,274	40,983,657	0	7,332,173	48,315,830
505	PARKLAND	168,561	37,320,615	120,924	3,672,380	761,570	41,875,489	6,499	5,237,303	47,119,291
515	PRAIRIE STATE	88,231	18,553,774	67,760	0	560,895	19,182,429	0	3,520,695	22,703,124
521	REND LAKE	69,393	11,334,031	16,057	0	0	11,350,088	0	183,417	11,533,505
537	RICHLAND	60,495	14,807,673	93,421	1,737,453	101,024	16,739,571	0	496,896	17,236,467
511	ROCK VALLEY	148,183	35,048,989	79,459	2,287,874	2,300,000	39,716,322	146,755	8,204,173	48,067,250
518	SANDBURG	63,178	14,712,091	88,895	0	589,848	15,390,834	0	987,700	16,378,534
506	SAUK VALLEY	52,195	13,051,359	230,192	1,076,455	207,259	14,565,265	0	1,029,073	15,594,338
531	SHAWNEE	50,873	9,140,759	903	1,036,753	0	10,178,415	0	1,212,828	11,391,243
510	SOUTH SUBURBAN	154,034	26,583,547	168,641	174,656	245,246	27,172,090	0	2,200,447	29,372,537
533	SOUTHEASTERN	57,001	11,343,993	62,479	12,793	177,591	11,596,856	0	915,962	12,512,818
522	SOUTHWESTERN	229,382	40,285,347	260,916	1,081,421	476,617	42,104,301	0	5,926,493	48,030,794
534	SPOON RIVER	34,541	7,581,574	113,148	952,524	149,515	8,796,761	0	872,256	9,669,017
504	TRITON	245,542	43,556,106	275,613	346,772	2,753,387	46,931,878	0	2,433,719	49,365,597
516	WAUBONSEE	138,830	26,015,546	212,399	1,402,080	343,594	27,973,619	0	2,076,884	30,050,503
539	WOOD	45,857	11,097,967	84,674	367,110	61,037	11,610,788	0	823,840	12,434,628
	STATE TOTALS	**6,361,239**	**$1,260,370,350**	**$8,801,626**	**45,797,868**	**$41,898,091**	**$1,356,867,935**	**$161,267**	**$148,600,758**	**$1,505,629,960**

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Table A-2

FISCAL YEAR 2002 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Net Instructional Unit Cost
503	BLACK HAWK	157,424	$9,980,104	$899,600	$21,645	$14,414,404	$3,708,715	$29,024,468
508	CHICAGO	1,255,002	61,362,985	96,686	2,597	143,874,687	32,741,318	238,078,273
507	DANVILLE	51,200	3,439,161	1,096,370	89,165	5,399,713	2,640,325	12,664,734
502	DUPAGE	509,354	39,033,899	9,275,989	734,579	35,780,165	9,904,318	94,728,950
509	ELGIN	156,664	13,219,392	2,207,720	369,020	21,340,930	0	37,137,062
512	HARPER	254,810	18,649,220	3,916,535	294,137	33,056,525	7,735,238	63,651,655
540	HEARTLAND	76,324	4,919,236	805,555	23,739	5,581,382	2,165,994	13,495,906
519	HIGHLAND	52,767	4,584,595	595,915	91,917	3,910,218	1,792,919	10,975,564
514	ILLINOIS CENTRAL	189,267	12,715,711	6,278,359	504,228	14,684,348	5,224,325	39,406,971
529	ILLINOIS EASTERN	147,800	7,770,154	1,708,395	450,023	9,191,648	2,141,548	21,261,768
513	ILLINOIS VALLEY	76,265	5,012,548	1,759,648	77,133	6,855,855	4,376,473	18,081,657
525	JOLIET	199,114	14,637,564	5,206,408	282,409	16,645,614	5,315,891	42,087,886
520	KANKAKEE	80,925	5,368,841	1,581,401	194,905	5,879,302	1,706,395	14,730,844
501	KASKASKIA	72,036	4,604,691	613,557	39,796	5,950,810	1,210,189	12,419,043
523	KISHWAUKEE	70,788	5,308,682	746,124	88,336	5,737,990	1,752,908	13,634,040
532	LAKE COUNTY	197,985	18,356,889	4,180,417	130,769	25,354,153	5,966,924	53,989,152
517	LAKE LAND	162,078	8,362,383	1,854,747	753,158	11,979,675	2,836,803	25,786,766
536	LEWIS & CLARK	106,523	6,359,092	791,666	306,216	9,116,546	3,711,384	20,284,904
526	LINCOLN LAND	141,564	10,252,314	2,986,068	361,964	11,568,651	5,702,900	30,871,897
530	LOGAN	119,756	8,150,878	1,014,859	469,874	10,915,798	2,569,153	23,120,562
528	MC HENRY	104,889	6,544,810	3,240,166	97,437	11,125,997	2,813,517	23,821,927
524	MORAINE VALLEY	264,408	15,999,343	2,709,197	701,787	23,530,580	5,618,742	48,559,649
527	MORTON	80,174	4,507,520	1,026,436	272,452	5,414,697	2,041,124	13,262,229
535	OAKTON	227,826	17,332,589	5,588,118	121,441	11,920,592	3,898,333	38,861,073
505	PARKLAND	168,561	13,148,179	1,278,901	19,882	18,334,042	4,539,610	37,320,614
515	PRAIRIE STATE	88,231	5,980,002	1,423,015	0	8,526,913	2,623,843	18,553,773
521	REND LAKE	69,393	5,842,196	830,336	19,883	3,017,735	1,623,881	11,334,031
537	RICHLAND	60,495	4,748,692	954,336	593,796	7,505,997	1,004,852	14,807,673
511	ROCK VALLEY	148,183	10,354,421	1,656,343	702,656	10,340,793	11,994,776	35,048,989
518	SANDBURG	63,178	4,441,504	2,415,840	95,287	6,613,750	1,145,710	14,712,091
506	SAUK VALLEY	52,195	3,503,153	1,162,324	89,974	7,046,386	1,249,523	13,051,360
531	SHAWNEE	50,873	3,224,973	225,698	8,560	5,681,528	0	9,140,759
510	SOUTH SUBURBAN	154,034	9,128,441	3,250,873	298,495	10,776,993	3,128,746	26,583,548
533	SOUTHEASTERN	57,001	4,641,754	539,639	142,076	4,539,508	1,481,016	11,343,993
522	SOUTHWESTERN	229,382	12,022,561	4,054,505	788,165	18,720,985	4,699,131	40,285,347
534	SPOON RIVER	34,541	2,537,014	362,218	102,438	3,695,700	884,204	7,581,574
504	TRITON	245,542	14,022,712	2,482,243	67,419	20,629,810	6,353,922	43,556,106
516	WAUBONSEE	138,830	8,049,286	1,079,809	348,705	16,537,746	0	26,015,546
539	WOOD	45,857	3,070,583	1,105,926	259,904	5,969,753	691,801	11,097,967
	STATE TOTALS	**6,361,239**	**$411,188,072**	**$83,001,942**	**$10,015,967**	**$597,167,919**	**$158,996,451**	**$1,260,370,351**

Illinois Community College Board

Table A-3

FISCAL YEAR 2002 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Academic Support Cost	Student Services Cost	General Institutional Cost	Total Allocated Cost
503	BLACK HAWK	157,424	$3,993,543	$1,110,250	$2,620,956	$6,689,656	$14,414,405
508	CHICAGO	1,255,002	58,521,944	4,555,668	20,871,851	59,925,224	143,874,687
507	DANVILLE	51,200	1,144,089	763,620	1,327,934	2,164,069	5,399,712
502	DUPAGE	509,354	3,756,843	6,758,388	8,503,050	16,889,100	35,907,381
509	ELGIN	156,664	2,265,939	2,102,491	3,199,637	4,933,863	12,501,930
512	HARPER	254,810	6,573,291	1,938,461	6,261,637	18,283,136	33,056,525
540	HEARTLAND	76,324	496,566	778,442	1,270,976	3,035,398	5,581,382
519	HIGHLAND	52,767	653,091	465,881	895,456	1,895,791	3,910,219
514	ILLINOIS CENTRAL	189,267	1,137,940	1,945,588	2,612,875	8,987,945	14,684,348
529	ILLINOIS EASTERN	147,800	891,609	525,510	2,945,480	4,829,078	9,191,677
513	ILLINOIS VALLEY	76,265	422,468	609,205	956,590	4,867,592	6,855,855
525	JOLIET	199,114	5,059,303	981,291	2,812,076	7,792,609	16,645,279
520	KANKAKEE	80,925	514,266	942,775	1,873,520	2,548,741	5,879,302
501	KASKASKIA	72,036	2,063,444	411,384	1,120,671	2,366,215	5,961,714
523	KISHWAUKEE	70,788	2,253,510	458,055	890,607	2,135,817	5,737,989
532	LAKE COUNTY	197,985	2,070,251	4,441,266	3,192,428	15,679,150	25,383,095
517	LAKE LAND	162,078	4,775,283	516,835	1,249,555	5,441,107	11,982,780
536	LEWIS & CLARK	106,523	2,174,800	623,134	1,999,112	4,319,500	9,116,546
526	LINCOLN LAND	141,564	3,290,471	722,052	2,084,765	5,485,664	11,582,952
530	LOGAN	119,756	1,721,883	928,387	3,429,306	4,836,222	10,915,798
528	MC HENRY	104,889	652,766	1,325,359	2,613,897	6,533,975	11,125,997
524	MORAINE VALLEY	264,408	2,426,458	1,261,587	5,015,146	14,827,300	23,530,491
527	MORTON	80,174	772,384	776,572	841,767	3,023,975	5,414,698
535	OAKTON	227,826	1,284,187	2,655,347	3,790,944	4,190,114	11,920,592
505	PARKLAND	168,561	4,820,579	2,503,636	3,433,889	7,575,938	18,334,042
515	PRAIRIE STATE	88,231	868,676	1,448,240	1,608,693	4,601,401	8,527,010
521	REND LAKE	69,393	481,670	380,839	751,072	1,408,851	3,022,432
537	RICHLAND	60,495	1,037,484	997,335	2,384,999	3,085,184	7,505,002
511	ROCK VALLEY	148,183	2,592,120	1,031,377	1,648,677	5,068,619	10,340,793
518	SANDBURG	63,178	756,335	3,286,735	683,001	1,888,935	6,615,006
506	SAUK VALLEY	52,195	959,881	579,941	1,205,322	4,301,241	7,046,385
531	SHAWNEE	50,873	1,491,621	664,805	1,796,417	1,728,686	5,681,529
510	SOUTH SUBURBAN	154,034	2,233,210	815,338	3,630,784	4,097,661	10,776,993
533	SOUTHEASTERN	57,001	1,101,593	420,768	1,166,514	1,850,633	4,539,508
522	SOUTHWESTERN	229,382	3,013,335	1,521,929	4,302,452	9,883,268	18,720,984
534	SPOON RIVER	34,541	804,312	290,349	744,160	1,856,879	3,695,700
504	TRITON	245,542	4,853,233	2,246,203	4,940,381	8,589,993	20,629,810
516	WAUBONSEE	138,830	1,575,254	2,597,186	3,282,248	3,588,617	11,043,305
539	WOOD	45,857	116,307	783,332	1,740,514	3,329,599	5,969,752
	STATE TOTALS	**6,361,239**	**$135,621,939**	**$57,165,561**	**$115,699,359**	**$274,536,746**	**$583,023,605**

Appendix B

STATE SUMMARY OF NET INSTRUCTIONAL UNIT COST PER CREDIT HOUR BY PCS/CIP

BEST COPY AVAILABLE

ILLINOIS COMMUNITY COLLEGE BOARD - UNIT COST ANALYSIS
COST BY STUDENT CREDIT HOUR
BY CIP WITHIN PCS
STATE REPORT
ACADEMIC YEAR 2001-02

PCS CIP	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCTION
11 010102	65.00	0.22	85.14	0.00	73.91	17.50	176.77
11 010103	1850.00	105.67	31.34	1.59	84.36	24.42	247.40
11 010201	527.00	116.76	37.83	12.18	73.64	23.31	263.73
11 020201	1340.00	88.16	34.51	4.52	80.93	23.78	231.91
11 020402	1161.00	115.66	34.74	1.82	89.21	26.47	267.90
11 020403	879.00	118.46	32.05	4.23	89.40	27.87	272.01
11 020501	2375.00	90.77	23.15	5.75	83.35	24.58	227.59
11 030101	93.00	159.26	12.61	2.99	91.41	39.17	305.44
11 040201	2397.00	111.77	20.12	5.13	80.68	26.80	244.51
11 050101	375.00	104.83	13.03	0.25	90.69	22.12	230.91
11 050103	979.00	73.87	3.50	0.07	94.96	30.87	203.28
11 050104	483.00	54.14	10.59	0.14	85.37	22.10	172.33
11 050107	2877.00	32.06	5.63	3.64	87.95	28.77	158.04
11 050108	567.00	72.88	8.73	0.24	98.87	27.14	207.86
11 050110	116.00	34.25	9.97	0.00	70.25	19.44	133.92
11 050201	2010.00	43.72	0.45	0.00	159.91	35.83	239.92
11 050202	195.00	53.16	10.85	0.00	111.99	26.80	202.80
11 050207	138.00	63.84	4.17	1.92	69.72	26.60	166.25
11 050299	426.00	58.75	3.56	0.00	129.24	22.84	214.38

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 060901	0.00	0	0	0	0	0	0
11 090201	426.00	111.48	1.40	0.01	109.84	23.62	246.34
11 090401	6784.00	100.53	12.71	2.64	88.51	26.58	230.96
11 090701	2549.00	113.13	38.80	6.18	91.73	26.28	276.12
11 099997	12.00	120.92	40.33	0.33	73.13	28.38	263.09
11 099998	46.00	103.54	5.89	1.91	68.04	47.68	227.07
11 110101	28449.00	60.27	11.24	1.73	93.75	27.21	194.20
11 110201	29245.00	98.14	14.24	1.86	94.31	23.42	231.97
11 110501	2066.00	88.26	4.87	1.67	91.63	22.12	208.56
11 119997	489.00	40.20	13.97	1.09	83.68	17.24	156.19
11 130101	8219.00	67.92	12.36	0.79	91.68	25.32	198.07
11 130201	561.00	34.39	3.68	0.54	112.91	11.43	162.95
11 130501	297.00	8.20	2.31	0.69	83.77	22.28	117.24
11 130901	9861.00	48.08	8.48	0.35	88.67	24.16	169.73
11 131001	7165.00	48.93	11.21	0.70	90.63	24.21	175.68
11 131202	17498.00	71.89	9.98	0.76	90.89	25.40	198.93
11 131301	30.00	295.50	72.13	3.40	83.60	26.70	481.33
11 131307	40641.00	60.62	14.55	1.08	87.88	26.05	190.18
11 131314	5429.00	73.84	22.05	1.79	89.06	24.40	211.14
11 131315	4765.00	57.44	9.17	0.41	87.94	23.23	178.19
11 131401	162.00	212.88	13.31	0.38	128.06	30.14	384.77
11 139997	1114.00	94.41	15.09	1.05	77.81	19.57	207.93
11 139998	1368.00	88.74	13.80	0.63	90.39	23.97	217.54

BEST COPY AVAILABLE

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 140101	2664.00	213.40	32.72	4.83	91.86	24.09	366.91
11 141001	671.00	91.15	32.97	3.77	81.30	41.02	250.22
11 141101	2575.00	148.44	20.12	2.97	91.47	23.99	286.99
11 141201	4166.00	115.95	9.82	0.65	105.79	23.78	255.99
11 149997	4.00	57.75	440.75	0.00	109.51	24.91	632.92
11 149998	6.00	115.33	378.17	0.00	135.00	23.94	652.44
11 160102	697.00	172.36	9.02	0.21	110.25	26.60	318.43
11 160301	263.00	202.39	11.86	0.14	92.23	23.51	330.14
11 160302	2632.00	92.33	14.14	0.36	98.51	23.97	229.30
11 160399	100.00	39.71	13.89	0.00	70.25	19.44	143.29
11 160402	488.00	71.65	23.22	0.82	82.78	23.76	202.22
11 160403	306.00	82.12	31.52	1.56	76.10	21.38	212.68
11 160501	3330.00	97.66	13.32	0.35	96.93	25.99	234.25
11 160901	8388.00	93.75	12.44	0.52	92.71	24.76	224.17
11 160902	2249.00	77.28	15.17	0.38	85.83	24.84	203.50
11 160905	57931.00	63.54	8.97	0.37	95.43	24.64	193.01
11 161101	64.00	146.06	18.86	0.67	119.72	29.49	314.81
11 161102	128.00	104.63	50.09	2.51	52.32	17.11	226.65
11 169998	90.00	50.33	1.53	0.00	81.61	20.49	154.07
11 169999	1469.00	50.38	12.56	0.52	76.56	25.22	165.26
11 190402	2234.00	124.95	21.37	0.07	75.25	22.55	244.19
11 190502	2277.00	103.52	8.11	0.12	100.88	23.10	235.74
11 190503	11897.00	45.51	19.93	1.01	93.46	22.53	182.44

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 190601	273.00	59.60	12.91	1.40	78.78	27.18	179.86
11 190901	370.00	105.55	23.96	0.49	74.79	21.91	226.70
11 199997	114.00	17.21	5.29	0.98	61.59	14.98	100.05
11 230101	2481.00	127.19	14.39	0.21	107.76	15.52	265.06
11 230301	17680.00	77.71	5.30	0.20	99.84	28.61	211.66
11 230397	424.00	128.52	11.02	0.20	83.76	20.08	243.58
11 230401	314385.00	67.18	8.07	0.65	93.76	25.82	195.48
11 230501	3956.00	139.80	10.71	0.71	96.08	26.04	273.34
11 230701	32729.00	73.55	8.32	0.48	91.92	23.36	197.63
11 230801	6403.00	91.88	8.58	0.95	94.66	27.46	223.53
11 231001	133474.00	65.39	8.59	0.92	94.74	26.01	195.65
11 231002	15204.00	53.67	5.55	0.35	80.39	22.55	162.51
11 240105	30988.00	57.16	14.22	0.36	90.78	26.36	188.89
11 240198	7579.00	157.23	40.01	3.44	81.71	20.15	302.54
11 240199	4631.00	67.80	11.40	0.02	75.62	20.37	175.21
11 260101	140371.00	66.04	12.12	1.66	94.03	25.28	199.13
11 260201	212.00	52.29	28.10	1.53	80.39	19.58	181.89
11 260301	2877.00	79.44	13.09	1.32	92.48	27.55	213.88
11 260307	228.00	80.48	5.01	0.00	111.81	0.00	197.30
11 260501	22721.00	99.37	14.04	1.28	94.12	26.54	235.36
11 260601	690.00	149.11	26.87	2.04	84.18	24.41	286.61
11 260603	24325.00	69.34	14.92	1.34	92.97	30.69	209.26
11 260607	483.00	53.83	27.58	0.94	81.26	20.66	184.28

BEST COPY AVAILABLE

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 260613	2157.00	71.24	17.00	0.91	83.68	30.45	203.28
11 260701	3456.00	99.71	15.23	1.49	98.76	25.86	241.06
11 260702	128.00	104.94	33.07	2.47	105.27	28.28	274.03
11 260706	85141.00	82.15	12.33	1.28	92.66	25.69	214.11
11 270101	142713.00	65.90	7.99	1.02	94.14	25.99	195.04
11 270301	72866.00	61.16	8.30	0.62	92.86	25.58	188.53
11 270302	3888.00	63.03	14.17	0.24	105.50	24.09	207.02
11 270501	47474.00	57.05	7.47	0.86	95.01	25.94	186.34
11 280101	20.00	14.30	1.00	0.00	99.81	24.55	139.66
11 280301	95.00	44.84	7.11	0.18	90.15	23.65	165.92
11 280401	5.00	0.00	0.00	0.00	108.77	26.93	135.70
11 300101	6737.00	47.10	10.68	1.48	92.88	22.92	175.07
11 300197	978.00	245.75	36.81	2.67	91.86	20.70	397.78
11 300199	865.00	161.28	28.76	1.37	70.14	19.47	281.02
11 300401	51985.00	46.60	6.41	1.24	96.39	26.30	176.93
11 300497	1870.00	85.73	16.38	0.69	77.49	20.78	201.08
11 300498	3.00	67.67	0.00	0.00	91.56	23.56	182.79
11 300499	1085.00	97.29	16.99	0.11	72.45	19.84	206.68
11 301401	30.00	107.63	64.20	1.13	52.32	17.11	242.40
11 309997	58.00	221.62	22.38	1.02	117.10	25.53	387.64
11 310101	503.00	98.41	25.69	1.76	102.01	25.27	253.15
11 310301	129.00	94.92	22.80	3.69	101.83	22.00	245.24
11 319998	15.00	40.00	51.53	0.00	106.07	26.82	224.43

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 360108	50932.00	79.02	16.67	1.75	88.58	24.22	210.23
11 380101	90175.00	50.66	7.43	0.28	94.03	24.45	176.85
11 380201	25397.00	41.10	7.12	0.59	87.91	25.23	161.94
11 400101	17321.00	72.24	6.08	0.31	106.55	25.47	210.66
11 400201	17681.00	69.83	12.50	0.91	95.72	23.64	202.60
11 400401	4404.00	58.12	6.33	0.76	90.69	22.27	178.17
11 400501	77719.00	85.23	15.91	1.53	93.60	26.49	222.75
11 400502	60.00	58.78	12.65	2.42	81.61	20.49	175.95
11 400503	7982.00	122.25	4.13	0.84	101.72	25.30	254.24
11 400504	9346.00	141.15	20.61	2.07	95.10	27.65	286.59
11 400601	9842.00	89.31	19.72	1.43	94.29	25.27	230.02
11 400603	690.00	46.12	12.93	1.18	110.14	34.83	205.19
11 400702	1638.00	85.40	17.19	0.59	103.19	26.37	232.73
11 400703	25353.00	57.60	12.96	1.44	84.08	23.05	179.14
11 400801	27304.00	101.55	17.62	2.86	89.05	24.17	235.24
11 420101	186508.00	48.97	6.68	0.39	93.13	24.91	174.09
11 420701	67071.00	55.38	8.78	0.57	93.65	25.24	183.62
11 420901	3840.00	24.41	5.53	0.60	96.48	23.55	150.57
11 421101	153.00	120.59	18.54	0.83	92.58	30.40	262.94
11 421601	15489.00	62.64	9.38	0.50	88.19	25.29	186.00
11 440701	1251.00	65.84	6.29	0.31	87.49	24.50	184.43
11 450101	16245.00	63.10	1.08	0.01	121.48	26.57	212.25
11 450201	28194.00	53.28	9.01	0.23	88.58	23.62	174.71

BEST COPY AVAILABLE

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 450301	1396.00	70.57	13.75	0.22	95.74	22.40	202.69
11 450401	33813.00	50.49	7.38	0.82	90.50	28.51	177.69
11 450601	80052.00	55.84	7.38	0.48	92.94	25.23	181.87
11 450701	33174.00	51.76	10.93	0.64	91.87	24.80	179.99
11 450801	143935.00	50.65	7.50	0.36	92.73	25.33	176.56
11 450898	48.00	40.29	1.08	0.00	81.61	20.49	143.48
11 450901	3104.00	57.00	6.80	0.19	80.95	24.25	169.19
11 451001	63632.00	50.39	6.34	0.27	91.06	25.39	173.45
11 451101	125378.00	52.54	7.75	0.30	91.78	25.63	178.01
11 459997	4955.00	70.99	11.60	0.68	84.29	22.65	190.21
11 459998	112.00	523.14	6.87	0.15	77.32	23.94	631.43
11 459999	1127.00	73.16	13.88	0.00	70.31	19.09	176.44
11 500101	2757.00	43.47	5.96	0.83	93.87	21.43	165.56
11 500201	59.00	31.32	31.02	0.00	102.43	23.26	188.03
11 500202	8010.00	131.06	21.97	2.07	92.63	25.72	273.44
11 500204	63.00	101.62	17.37	1.30	75.22	19.92	215.43
11 500205	210.00	28.81	3.31	0.25	96.20	9.15	137.73
11 500206	902.00	105.89	35.48	1.83	89.61	19.59	252.41
11 500207	552.00	54.90	3.28	0.11	104.76	26.08	189.14
11 500301	1325.00	125.02	19.21	2.56	117.76	30.76	295.31
11 500402	9104.00	116.34	19.91	2.21	95.00	25.66	259.11
11 500501	11563.00	68.01	23.63	0.81	89.96	27.47	209.88
11 500502	929.00	119.51	27.20	1.19	80.15	23.50	251.55

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 500503	5149.00	132.50	31.89	1.93	95.00	25.54	286.86
11 500504	920.00	151.82	29.68	2.30	85.88	27.07	296.75
11 500505	396.00	72.89	10.77	1.66	92.80	23.76	201.89
11 500599	963.00	223.71	33.64	6.06	82.44	24.92	370.77
11 500601	1719.00	41.28	9.42	0.21	77.76	27.33	156.00
11 500602	11481.00	52.61	6.36	0.83	91.85	26.97	178.62
11 500605	10012.00	67.31	17.36	1.94	96.85	22.06	205.51
11 500701	38571.00	47.69	8.44	1.86	92.47	24.22	174.68
11 500703	16698.00	53.60	14.29	1.32	91.73	26.79	187.72
11 500705	15893.00	109.78	18.56	2.12	92.22	25.59	248.28
11 500708	5476.00	133.63	20.92	1.47	92.39	24.85	273.27
11 500709	1337.00	132.21	28.27	2.86	97.99	22.49	283.83
11 500710	458.00	238.75	26.75	3.31	89.95	23.03	381.79
11 500798	150.00	102.10	7.82	0.33	69.78	80.95	260.98
11 500799	2380.00	229.89	14.42	3.89	111.54	18.96	378.71
11 500902	46389.00	59.14	10.20	2.61	92.83	26.88	191.65
11 500903	15979.00	199.99	48.90	7.26	94.16	22.28	372.59
11 500904	7968.00	115.46	25.66	2.92	98.36	26.54	268.95
11 500999	36.00	58.00	3.00	2.00	111.68	0.00	174.68
11 509997	1.00	0.00	62.00	0.00	79.64	25.98	167.62
11 512201	1276.00	50.23	21.40	1.00	90.73	35.97	199.34
11 520101	82824.00	63.39	8.30	0.49	93.10	24.86	190.15
11 520201	3009.00	68.05	4.85	0.40	90.83	24.59	188.72

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
11 520302	81820.00	69.99	7.57	0.61	93.82	25.68	197.67
11 520803	1346.00	93.19	20.65	0.60	92.87	23.42	230.73
11 521001	279.00	52.60	0.19	0.00	77.33	19.34	149.47
11 521002	183.00	120.27	9.81	0.01	89.14	39.43	258.66
11 521101	876.00	80.51	8.53	0.71	89.51	23.60	202.86
11 521401	11228.00	55.99	7.91	0.82	92.24	25.60	182.54
11 529997	481.00	38.25	9.63	0.50	86.79	19.36	154.53
11 529998	616.00	39.77	4.24	0.05	49.19	23.73	116.98
12 010101	2212.00	116.93	23.19	1.63	82.71	21.32	245.78
12 010201	2139.00	133.88	49.89	7.07	81.75	22.28	294.86
12 010301	1146.00	125.04	60.08	10.19	87.34	21.49	304.14
12 010302	2511.00	130.72	34.80	0.99	92.20	22.56	281.27
12 010304	3548.00	106.90	33.57	1.91	84.95	22.91	250.25
12 010505	508.00	85.10	0.00	0.00	73.91	17.50	176.52
12 010507	935.00	122.29	24.81	0.11	87.78	23.12	258.12
12 010601	779.00	92.41	50.02	15.21	96.58	24.63	278.85
12 010602	877.00	101.47	42.86	6.10	90.34	25.16	265.93
12 010603	7818.00	89.52	40.05	5.69	86.21	23.74	245.22
12 010604	1810.00	83.55	24.33	2.72	78.74	21.99	211.32
12 010605	3066.00	106.12	39.34	5.18	85.27	25.53	261.44
12 010606	863.00	88.75	27.67	2.83	81.33	20.87	221.46
12 010607	2276.00	97.44	34.73	5.12	81.46	25.11	243.87
12 010610	90.00	122.72	64.23	4.44	130.05	19.67	341.11

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 019994	33.00	213.06	7.76	0.36	105.41	26.67	353.26
12 019995	114.00	533.52	145.65	26.76	108.73	37.03	851.68
12 019996	6.00	3056.17	39.67	4.67	81.72	40.28	3222.51
12 019997	493.00	178.01	65.51	6.11	86.52	22.76	358.90
12 019998	4338.00	133.20	47.38	3.81	81.15	22.84	288.38
12 019999	451.00	171.81	37.20	4.15	80.93	23.41	317.51
12 030201	49.00	222.92	68.86	0.43	116.60	19.70	428.50
12 030301	9.00	64.00	5.00	0.00	111.68	0.00	180.68
12 030401	230.00	388.91	11.65	13.17	83.82	22.59	520.14
12 030601	934.00	66.70	39.60	7.03	82.01	24.06	219.40
12 039997	57.00	63.33	2.53	2.86	79.64	25.98	174.34
12 039998	40.00	278.18	9.05	10.23	87.65	19.49	404.59
12 080102	1103.00	64.76	17.37	1.97	93.37	23.92	201.38
12 080301	336.00	224.92	2.73	1.34	88.59	32.18	349.77
12 080401	60.00	181.37	29.27	0.00	108.77	26.93	346.33
12 080705	1051.00	96.78	10.45	0.29	99.69	25.63	232.83
12 080706	3097.00	86.04	19.19	1.02	87.33	24.79	218.37
12 080709	477.00	85.66	42.91	0.00	79.68	21.71	229.97
12 081001	308.00	67.48	13.63	0.45	75.71	30.32	187.59
12 081105	2477.00	112.92	21.08	1.36	84.30	17.76	237.41
12 081203	34.00	98.03	18.15	0.00	101.51	27.79	245.48
12 081209	5.00	110.20	16.80	6.20	82.61	16.80	232.61
12 089995	114.00	56.60	5.32	0.47	130.96	20.59	213.94

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 089997	102.00	104.01	8.71	0.17	53.39	15.95	182.23
12 089998	758.00	215.36	39.87	4.16	80.43	18.99	358.82
12 089999	245.00	140.59	22.86	3.04	88.32	20.84	275.65
12 090201	3036.00	75.89	9.99	0.55	91.47	22.80	200.71
12 090401	635.00	69.71	14.92	0.03	116.24	32.94	233.83
12 090501	276.00	92.04	13.91	0.88	90.83	23.02	220.69
12 090701	1057.00	122.21	23.89	1.66	125.99	36.80	310.55
12 099997	32.00	53.78	19.56	0.00	85.58	34.84	193.77
12 099998	344.00	154.08	13.81	0.00	92.09	32.44	292.42
12 099999	18.00	62.39	0.00	0.00	73.91	17.50	153.80
12 100101	963.00	145.38	33.07	11.44	77.73	21.90	289.53
12 100103	1187.00	113.76	21.86	1.49	86.21	24.51	247.82
12 100104	2408.00	121.13	29.16	4.06	101.55	27.06	282.96
12 109995	167.00	25.43	1.38	0.86	40.95	11.12	79.75
12 109997	154.00	19.12	1.04	0.65	40.95	11.12	72.88
12 109998	352.00	37.52	4.86	1.39	94.66	28.01	166.44
12 109999	56.00	56.27	3.05	1.91	40.95	11.12	113.30
12 120301	851.00	113.20	25.10	0.00	101.35	20.93	260.59
12 120403	14574.00	77.99	34.19	8.68	87.95	22.07	230.86
12 120405	8340.00	54.68	106.69	2.39	80.95	20.57	265.29
12 120410	168.00	102.48	13.96	1.16	92.86	17.42	227.88
12 120501	4073.00	87.93	23.55	1.85	114.73	24.95	253.02
12 120503	14826.00	83.79	28.50	2.96	100.11	26.89	242.25

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCTION
12 120504	12475.00	80.76	18.51	2.15	108.70	24.78	234.90
12 120506	168.00	90.92	25.18	0.00	102.40	21.24	239.75
12 120507	315.00	156.23	33.25	3.20	104.19	23.34	320.21
12 129994	5.00	5.40	1.00	0.20	88.99	21.25	116.84
12 129996	31.00	318.97	16.81	0.00	108.75	7.60	452.13
12 129997	397.00	86.32	33.56	1.96	78.95	20.53	221.32
12 129998	314.00	69.96	66.16	0.50	96.77	21.82	255.20
12 129999	4.00	509.25	199.25	2.00	67.25	20.26	798.01
12 131501	1520.00	92.99	19.01	1.61	92.11	24.79	230.51
12 139998	3.00	1553.33	1174.33	0.00	108.77	26.93	2863.37
12 150101	1197.00	99.10	21.75	1.08	79.92	25.87	227.72
12 150201	1181.00	68.20	22.62	16.08	85.64	22.08	214.62
12 150301	14810.00	105.26	24.91	9.39	79.15	22.56	241.27
12 150303	20315.00	120.11	28.96	6.74	89.87	27.99	273.67
12 150304	94.00	95.66	21.06	0.00	93.81	22.35	232.88
12 150310	2910.00	87.53	17.37	12.15	115.41	27.37	259.83
12 150401	16.00	36.63	470.44	0.00	69.97	20.31	597.34
12 150403	1539.00	88.22	33.12	11.11	94.62	30.37	257.44
12 150404	441.00	79.75	26.12	2.78	80.78	44.15	233.57
12 150405	884.00	87.46	22.81	5.83	67.26	22.01	205.36
12 150410	2608.00	117.54	24.30	4.83	81.86	25.09	253.62
12 150411	5823.00	147.38	30.45	18.11	89.18	25.34	310.46
12 150503	135.00	62.87	11.15	8.77	104.38	39.97	227.14

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 150505	45.00	119.24	2.91	24.98	136.22	0.00	283.35
12 150506	232.00	37.84	10.27	0.43	81.31	21.98	151.82
12 150507	308.00	71.12	0.00	0.00	107.70	26.87	205.69
12 150603	2646.00	141.18	33.17	8.00	84.78	31.76	298.89
12 150607	166.00	110.08	93.02	2.53	72.57	19.06	297.27
12 150611	912.00	103.10	29.96	5.99	94.75	21.99	255.80
12 150701	7462.00	31.32	7.83	3.55	47.35	13.25	103.30
12 150702	1780.00	156.75	33.72	8.99	90.88	29.62	319.97
12 150805	855.00	156.58	41.11	10.21	91.61	31.40	330.91
12 150810	17895.00	129.47	24.51	21.00	89.89	25.50	290.36
12 150901	1822.00	71.90	18.15	2.58	40.95	11.12	144.70
12 151102	1164.00	127.06	8.54	1.67	80.98	24.27	242.51
12 159994	212.00	59.76	32.36	5.18	72.47	19.74	189.51
12 159995	608.00	190.46	49.47	22.64	73.43	21.39	357.40
12 159997	961.00	109.19	22.62	5.32	69.86	32.23	239.21
12 159998	1158.00	159.16	25.57	8.73	92.30	26.01	311.76
12 159999	103.00	126.15	96.67	11.98	85.79	25.12	345.70
12 200201	177.00	48.62	19.77	0.14	79.31	21.73	169.56
12 200202	44234.00	69.38	13.92	0.61	100.98	25.46	210.34
12 200305	28.00	244.36	90.82	7.07	127.94	29.48	499.67
12 200306	1429.00	116.47	33.18	3.28	105.77	26.52	285.22
12 200404	1938.00	70.71	20.66	1.33	113.66	27.97	234.33
12 200405	152.00	159.51	19.05	1.47	76.50	22.36	278.89

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 200501	3611.00	109.50	18.53	2.22	103.23	26.70	260.18
12 200602	64.00	63.41	0.00	0.00	85.58	34.84	183.83
12 200604	7446.00	55.45	8.73	0.79	77.53	20.80	163.30
12 200605	442.00	81.32	22.37	19.92	112.31	19.73	255.65
12 209994	37.00	200.89	14.59	0.00	104.06	26.19	345.73
12 209995	108.00	112.20	6.52	0.24	59.38	47.60	225.95
12 209997	778.00	119.05	19.26	2.09	84.46	24.85	249.71
12 209998	3978.00	159.17	22.41	2.80	96.42	25.19	306.00
12 209999	337.00	340.79	43.11	90.54	76.29	22.66	573.39
12 220103	7465.00	62.29	7.98	0.35	103.48	21.61	195.72
12 220197	0.00	0	0	0	0	0	0
12 229997	22.00	219.14	59.18	0.00	93.59	22.49	394.40
12 229998	184.00	99.57	19.72	1.14	110.36	20.83	251.62
12 229999	138.00	152.35	38.54	5.27	69.97	20.31	286.44
12 230401	14071.00	61.48	10.99	0.28	98.83	28.29	199.87
12 231001	894.00	57.63	10.95	0.55	89.92	23.18	182.24
12 231101	13013.00	94.63	11.53	1.26	96.36	23.65	227.43
12 231194	6.00	0.00	59.67	0.00	104.68	18.13	182.49
12 231198	39.00	673.51	13.31	0.38	128.06	30.14	845.40
12 240105	3651.00	63.27	14.76	1.09	85.44	29.54	194.09
12 249995	21.00	188.67	85.62	1.43	91.56	23.56	390.84
12 249997	691.00	88.34	8.60	0.23	74.17	34.08	205.43
12 249998	256.00	334.27	60.35	0.00	72.76	21.97	489.35

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 250301	1796.00	80.56	17.09	10.22	81.26	22.51	211.64
12 250398	12.00	6.25	121.17	11.58	77.59	27.60	244.19
12 259997	146.00	52.14	11.64	9.86	71.51	20.71	165.85
12 259998	20.00	172.00	3.85	0.00	92.55	33.01	301.41
12 260101	912.00	105.27	9.15	7.46	110.76	5.43	238.06
12 260301	24.00	335.96	9.04	10.21	79.64	25.98	460.83
12 260601	1972.00	87.37	17.12	1.44	102.01	22.78	230.73
12 260704	2038.00	112.29	25.63	2.46	97.16	25.19	262.73
12 260705	2790.00	87.82	35.08	6.63	91.29	24.73	245.54
12 270101	185.00	660.04	146.97	0.54	70.25	19.44	897.24
12 270301	42386.00	72.53	13.82	2.45	89.68	25.21	203.69
12 270501	114.00	48.79	27.35	3.43	83.08	24.58	187.23
12 310301	468.00	44.59	14.51	0.92	97.12	17.15	174.28
12 319997	20.00	56.90	9.65	2.50	88.99	21.25	179.29
12 319998	16.00	1164.69	424.88	30.63	114.45	26.94	1761.58
12 319999	2.00	2481.00	420.00	109.00	88.99	21.25	3120.24
12 380101	295.00	141.54	12.38	3.43	101.05	26.14	284.54
12 400101	382.00	175.04	44.99	2.01	85.25	27.65	334.94
12 400401	60.00	79.27	47.17	23.15	80.45	20.47	250.50
12 400801	2823.00	94.84	18.67	4.07	84.92	28.29	230.80
12 410205	937.00	0.00	41.34	3.70	83.60	26.70	155.34
12 410301	414.00	75.11	11.54	4.59	81.61	20.49	193.34
12 420101	3218.00	69.72	10.54	0.62	91.39	23.94	196.20

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 430102	6945.00	37.60	5.16	2.34	92.39	23.35	160.84
12 430107	51133.00	50.40	9.31	0.99	96.57	23.88	181.15
12 430109	12873.00	6.10	4.17	0.50	84.61	30.81	126.19
12 430199	164.00	26.43	8.47	0.10	122.56	3.13	160.69
12 430201	4219.00	46.43	25.01	2.25	91.75	25.20	190.63
12 430202	3250.00	56.85	39.75	2.22	100.04	27.67	226.53
12 430203	10340.00	52.79	24.72	1.55	97.14	21.82	198.01
12 439994	70.00	40.56	33.93	0.00	114.28	9.96	198.72
12 439995	51.00	509.98	21.55	0.71	128.06	30.14	690.43
12 439997	5158.00	27.94	5.62	0.32	86.58	21.06	141.51
12 439998	1182.00	115.41	20.86	8.69	84.86	26.72	256.55
12 439999	114.00	191.14	61.45	10.62	78.33	30.72	372.26
12 440401	147.00	166.80	0.00	0.00	137.20	24.50	328.49
12 440501	422.00	116.32	7.17	0.49	128.56	25.13	277.68
12 440701	5238.00	89.08	11.12	0.11	98.20	22.41	220.93
12 449995	275.00	193.20	34.76	1.37	70.20	26.15	325.69
12 449997	345.00	70.25	8.82	0.12	104.03	33.19	216.41
12 449998	1151.00	158.54	43.00	0.70	92.71	19.87	314.81
12 449999	120.00	667.13	103.42	0.88	63.97	16.86	852.26
12 450701	280.00	154.59	15.91	0.00	95.96	11.11	277.57
12 451101	99.00	93.48	4.72	0.33	69.78	80.95	249.26
12 460101	1224.00	67.50	59.57	11.04	72.47	22.65	233.22
12 460199	428.00	15.75	27.99	3.14	77.63	40.83	165.35

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 460201	8071.00	85.64	26.06	2.92	88.31	25.70	228.64
12 460299	3744.00	35.59	20.09	0.16	79.49	20.82	156.15
12 460302	7581.00	77.36	25.49	3.92	93.98	31.30	232.06
12 460303	34.00	0.00	17.29	4.68	81.72	40.28	143.98
12 460399	4841.00	26.99	0.92	0.03	98.47	25.19	151.60
12 460401	222.00	95.18	16.03	0.00	88.47	20.33	220.02
12 460402	367.00	22.02	27.96	1.12	80.85	25.25	157.20
12 460403	1583.00	118.03	34.26	6.96	86.81	28.93	274.99
12 460408	1171.00	49.41	26.81	1.91	77.07	21.43	176.64
12 460501	1203.00	71.34	10.48	0.57	77.79	21.83	182.01
12 460599	58.00	27.41	0.09	0.00	96.64	29.74	153.88
12 469994	152.00	14.51	2.13	1.84	154.06	45.81	218.34
12 469997	197.00	116.96	63.52	6.50	83.93	24.74	295.66
12 469998	212.00	54.80	66.40	19.66	84.83	21.68	247.36
12 469999	32.00	364.72	57.78	0.00	102.33	28.42	553.25
12 470101	114.00	44.04	0.00	0.00	175.31	49.21	268.56
12 470103	4169.00	80.00	25.18	6.36	73.73	21.66	206.94
12 470104	8047.00	104.32	19.61	11.96	83.41	25.95	245.25
12 470105	3988.00	134.82	32.08	6.11	91.93	25.14	290.08
12 470106	244.00	169.77	18.60	0.00	108.25	19.45	316.08
12 470199	1586.00	62.56	10.43	4.14	82.85	32.24	192.22
12 470201	20455.00	107.65	24.96	4.44	94.17	23.86	255.08
12 470302	417.00	111.89	26.63	0.37	83.81	28.08	250.78

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 470303	3489.00	106.49	15.93	5.80	97.84	22.93	248.98
12 470501	80.00	18.78	27.53	0.00	81.61	20.49	148.40
12 470603	7692.00	83.32	26.24	4.62	91.03	21.93	227.13
12 470604	41795.00	125.74	25.58	6.10	90.22	25.55	273.18
12 470605	4859.00	137.68	49.05	9.30	81.04	25.12	302.19
12 470606	1097.00	111.59	11.99	6.20	79.10	25.55	234.42
12 470609	5178.00	79.05	36.07	0.33	77.60	48.40	241.45
12 479994	54.00	159.13	34.31	35.96	98.18	13.32	340.91
12 479995	233.00	136.87	18.87	3.07	73.33	40.73	272.88
12 479996	389.00	143.79	20.08	6.07	111.49	23.14	304.58
12 479997	488.00	122.75	36.69	9.85	71.91	19.38	260.58
12 479998	1376.00	181.17	44.89	8.93	87.77	23.76	346.52
12 479999	20.00	180.15	45.95	10.75	83.92	23.27	344.03
12 480101	8285.00	85.18	26.84	4.08	88.47	28.51	233.08
12 480102	5493.00	136.85	20.39	33.98	88.25	23.44	302.92
12 480103	451.00	99.10	25.88	11.23	84.47	26.46	247.14
12 480104	655.00	184.79	54.80	13.27	89.89	23.90	366.66
12 480105	3316.00	101.37	19.98	25.36	89.62	20.20	256.53
12 480201	3293.00	96.31	24.37	1.96	86.17	26.35	235.15
12 480205	6431.00	118.45	17.67	0.64	90.42	18.71	245.89
12 480206	1398.00	138.71	32.72	0.48	90.70	26.91	289.53
12 480208	1137.00	178.63	37.60	2.92	84.34	29.97	333.46
12 480212	5552.00	96.64	23.18	2.77	85.41	26.58	234.58

12 480299	473.00	118.71	20.04	0.87	93.50	22.30	255.42
12 480503	6568.00	139.28	27.51	16.84	90.84	22.75	297.22
12 480505	12.00	282.67	0.67	0.00	91.56	23.56	398.46
12 480506	2603.00	73.79	35.69	10.26	85.99	31.12	236.86
12 480507	1680.00	72.18	31.79	7.30	77.48	31.24	220.00
12 480508	16595.00	102.79	37.65	4.96	86.51	23.46	255.37
12 480520	714.00	201.03	32.56	49.46	80.71	32.67	396.42
12 480599	50.00	15.82	40.10	14.24	69.78	80.95	220.89
12 480702	116.00	49.84	8.53	2.13	65.93	18.82	145.25
12 489994	10.00	73.50	125.50	0.70	69.97	20.31	289.98
12 489995	185.00	117.15	27.03	11.04	85.62	44.47	285.31
12 489997	910.00	96.29	32.92	7.59	86.18	22.00	244.99
12 489998	330.00	296.06	46.26	18.96	87.07	26.43	474.78
12 489999	310.00	182.61	168.70	20.48	74.99	26.43	473.21
12 490101	27.00	217.33	211.85	5.85	74.98	25.11	535.13
12 490102	153.00	60.53	24.11	21.03	81.63	23.20	210.51
12 490105	60.00	40.00	27.10	19.55	81.64	24.45	192.73
12 490107	276.00	49.64	27.32	23.43	81.38	20.52	202.30
12 490202	40.00	63.88	2.38	0.00	96.64	29.74	192.63
12 490205	17611.00	53.06	33.39	0.90	121.95	25.05	234.34
12 490309	63.00	55.54	0.00	0.00	81.61	20.49	157.64
12 499994	21.00	55.52	0.00	0.00	81.61	20.49	157.62
12 499997	10.00	0.00	47.60	0.00	79.64	25.98	153.22
12 499998	262.00	159.91	129.93	6.68	120.80	16.94	434.25
12 500101	153.00	68.60	10.75	2.58	78.29	21.76	181.97
12 500401	15147.00	99.80	16.32	1.18	93.29	20.55	231.14

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 500406	5777.00	102.76	20.68	1.51	77.09	23.35	225.40
12 500901	207.00	79.94	35.91	0.00	108.77	26.93	251.55
12 509994	7.00	134.86	31.57	0.00	96.64	29.74	292.81
12 509995	92.00	254.95	54.13	5.62	70.25	19.44	404.39
12 509997	347.00	134.90	20.48	0.71	104.14	15.18	275.42
12 509998	124.00	507.66	52.18	6.74	76.83	19.07	662.48
12 510203	603.00	158.10	50.90	0.16	70.54	19.29	298.99
12 510205	9162.00	89.19	17.45	1.16	106.85	20.22	234.87
12 510601	6155.00	175.46	55.79	12.05	95.65	23.76	362.72
12 510602	5193.00	206.82	93.07	68.97	123.92	35.31	528.08
12 510603	660.00	210.77	6.02	0.00	84.02	25.88	326.68
12 510702	1011.00	72.56	13.33	0.85	85.27	22.63	194.64
12 510703	294.00	75.16	3.75	0.00	81.61	20.49	181.01
12 510705	147.00	29.25	34.87	2.18	128.06	30.14	224.50
12 510707	4760.00	108.42	18.70	2.82	91.14	21.22	242.31
12 510801	1450.00	139.20	27.42	2.56	79.73	20.70	269.60
12 510803	2636.00	153.86	103.57	1.28	84.32	24.77	367.80
12 510805	2621.00	106.47	14.51	12.90	114.35	29.45	277.68
12 510806	2932.00	274.67	77.33	7.12	76.74	21.02	456.87
12 510807	1548.00	80.27	0.86	0.00	96.72	24.42	202.26
12 510808	2185.00	149.95	45.99	1.80	94.05	26.79	318.59
12 510901	580.00	178.39	57.54	6.23	127.41	29.88	399.45
12 510902	36.00	94.75	16.06	4.17	88.99	21.25	225.22

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12 510903	25.00	0.00	94.24	0.00	91.56	23.56	209.36
12 510904	30596.00	37.38	24.39	1.42	86.55	22.91	172.65
12 510905	761.00	140.77	31.19	2.27	78.43	23.27	275.92
12 510907	12805.00	112.79	39.65	2.72	89.70	23.39	268.25
12 510908	4602.00	168.35	30.18	3.54	90.16	28.13	320.35
12 510909	4710.00	142.41	46.92	4.07	95.60	24.33	313.33
12 510910	2328.00	160.53	33.60	31.36	85.92	22.25	333.66
12 510911	930.00	185.42	0.00	0.00	97.28	24.35	307.05
12 511004	3755.00	190.81	63.14	3.43	95.61	23.86	376.85
12 511501	6767.00	66.17	9.57	0.21	106.81	23.38	206.14
12 511502	2462.00	110.88	19.44	0.62	88.66	27.39	246.99
12 511601	70624.00	245.01	33.89	2.62	93.14	24.71	399.36
12 511612	1192.00	90.09	60.60	8.40	101.16	48.26	308.51
12 511613	27782.00	133.45	34.69	1.10	103.45	28.60	301.29
12 511614	42768.00	87.10	23.61	1.06	92.83	27.64	232.23
12 511615	679.00	43.76	2.12	0.42	40.95	11.12	98.37
12 511801	21.00	40.00	190.00	0.00	106.07	26.82	362.90
12 511803	318.00	208.62	16.16	0.00	84.02	25.88	334.68
12 512604	144.00	78.98	13.38	3.47	88.99	21.25	206.06
12 519994	513.00	56.45	20.81	0.76	95.26	27.68	200.96
12 519995	589.00	130.56	31.37	0.65	71.29	19.47	253.33
12 519996	780.00	209.80	61.32	10.98	76.52	21.60	380.23
12 519997	2252.00	32.07	6.83	0.54	78.82	19.05	137.31
12 519998	20491.00	171.18	50.48	7.81	93.75	25.02	348.24
12 519999	488.00	146.30	36.82	4.24	87.67	20.01	295.04
12 520101	1762.00	168.99	15.98	2.35	83.75	20.07	291.14

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 520201	19808.00	61.66	7.34	7.68	86.36	23.15	186.18
12 520203	850.00	77.68	27.40	0.75	115.38	22.11	243.32
12 520204	3401.00	75.70	11.27	2.15	88.10	26.74	203.96
12 520205	1890.00	89.97	22.87	2.88	97.35	26.72	239.79
12 520302	19310.00	96.74	12.70	1.54	92.09	22.34	225.41
12 520401	26200.00	101.45	18.54	2.99	93.10	22.42	238.49
12 520402	155.00	240.05	2.55	4.97	118.47	28.38	394.41
12 520403	805.00	93.28	28.11	8.54	94.36	20.28	244.57
12 520404	18641.00	69.72	16.53	5.33	90.77	25.79	208.15
12 520405	2708.00	125.00	25.29	0.63	78.54	22.79	252.25
12 520406	68.00	88.51	5.84	0.00	119.12	0.00	213.48
12 520407	73208.00	72.41	10.85	4.57	96.58	25.54	209.96
12 520408	29861.00	86.54	13.45	1.70	92.18	26.23	220.10
12 520701	5557.00	73.16	16.79	1.21	92.22	24.67	208.05
12 520803	2276.00	76.72	18.28	1.08	85.40	26.19	207.68
12 520807	411.00	161.07	11.42	5.86	110.61	27.05	316.01
12 520902	3213.00	128.97	21.66	1.87	95.84	24.61	272.94
12 521001	5777.00	57.86	10.62	0.43	88.84	22.85	180.60
12 521002	387.00	81.71	2.93	0.00	97.47	23.87	205.97
12 521003	6555.00	43.23	16.61	0.99	85.33	33.24	179.39
12 521101	484.00	117.68	36.74	0.12	102.35	23.76	280.65
12 521202	119222.00	81.48	14.05	2.84	89.31	25.10	212.79
12 521203	11296.00	81.27	11.76	3.36	93.31	25.71	215.41

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
12 521204	61229.00	76.64	15.82	4.06	95.05	26.30	217.87
12 521205	6696.00	85.96	14.34	8.31	90.46	26.08	225.16
12 521401	2785.00	65.92	14.26	0.70	77.73	20.96	179.58
12 521402	643.00	77.32	9.17	0.55	91.08	20.79	198.90
12 521501	10708.00	37.22	12.25	0.68	85.44	22.60	158.19
12 529994	2689.00	41.61	2.19	0.70	83.03	20.84	148.36
12 529995	677.00	286.43	48.58	5.78	93.59	17.76	452.14
12 529996	345.00	56.64	16.47	0.00	85.98	26.66	185.76
12 529997	3553.00	98.19	22.33	2.53	85.22	23.02	231.28
12 529998	4537.00	144.87	24.73	3.97	85.78	26.44	285.79
12 529999	620.00	201.53	29.44	6.72	85.98	28.23	351.90
14 320101	186.00	123.42	8.63	1.66	78.26	35.42	247.40
14 320103	119083.00	73.97	10.62	0.50	97.86	26.09	209.05
14 320104	325319.00	46.70	6.87	0.66	95.14	26.18	175.55
14 320113	82397.00	66.84	11.07	0.45	97.12	27.58	203.06
15 069999	16.00	0.00	82.31	0.00	69.97	20.31	172.59
15 139999	197.00	45.04	14.16	0.00	79.98	17.53	156.71
15 169999	123.00	40.41	58.22	0.00	68.39	20.03	187.04
15 200199	5.00	80.00	117.00	0.00	69.97	20.31	287.28
15 320105	113.00	0.00	243.68	1.09	69.97	20.31	335.05
15 370199	60.00	65.68	8.25	0.00	69.97	20.31	164.21
15 469999	70.00	31.71	58.51	0.00	69.97	20.31	180.51
15 489999	30.00	114.33	2.50	0.00	82.61	16.80	216.24

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
15 499999	5.00	0.00	175.60	0.00	69.97	20.31	265.88
15 509999	65.00	70.28	167.34	1.71	79.58	19.71	338.61
16 010101	301.00	74.36	15.78	4.05	78.71	35.39	208.30
16 010201	218.00	369.44	144.10	1.14	78.78	17.91	611.37
16 010301	22.00	304.55	26.00	3.14	55.78	21.73	411.18
16 010304	85.00	22.00	0.00	0.00	111.68	0.00	133.68
16 010401	11.00	861.00	259.73	33.82	77.59	27.60	1259.73
16 010507	6.00	0.00	292.67	0.00	69.97	20.31	382.94
16 010601	26.00	21.54	26.46	0.00	84.02	25.88	157.89
16 010602	40.00	71.20	19.65	22.35	89.32	23.94	226.47
16 010603	447.00	74.01	24.36	4.19	92.24	37.58	232.39
16 010604	30.00	145.00	24.23	2.60	89.90	57.39	319.11
16 010605	41.00	47.51	10.76	0.59	97.39	30.45	186.69
16 010607	15.00	46.00	24.20	2.60	89.90	57.39	220.08
16 030301	114.00	22.00	0.00	0.00	111.68	0.00	133.68
16 080301	44.00	0.00	69.25	0.00	67.45	21.29	157.99
16 080401	258.00	0.00	43.99	0.00	84.02	25.88	153.88
16 080706	316.00	27.79	62.79	2.19	75.94	24.85	193.57
16 080709	95.00	16.32	0.34	1.56	132.96	24.61	175.77
16 081001	22.00	58.91	9.14	2.32	69.78	80.95	221.09
16 081105	523.00	55.60	39.57	0.40	85.51	24.43	205.50
16 090501	12.00	22.08	34.83	0.00	62.49	19.10	138.50
16 090701	11.00	56.27	31.27	0.00	84.02	25.88	197.44

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 100101	165.00	145.65	58.37	3.93	93.96	30.85	332.76
16 100103	16.00	64.56	21.50	0.00	137.90	33.01	256.98
16 100104	49.00	135.69	2.49	0.00	106.56	9.63	254.38
16 120403	401.00	44.65	38.51	0.28	101.35	22.87	207.66
16 120405	112.00	21.93	20.30	0.00	91.56	23.56	157.36
16 120501	12.00	30.00	5.58	0.00	91.15	21.45	148.19
16 120502	71.00	16.58	44.63	12.85	75.14	74.60	223.80
16 120503	47.00	72.06	9.55	0.06	90.52	30.78	202.98
16 120504	3058.00	34.36	22.55	1.11	95.46	37.39	190.87
16 129994	374.00	16.71	55.25	0.05	91.82	30.65	194.47
16 131200	313.00	29.16	6.94	1.12	73.22	22.71	133.14
16 131501	370.00	8.47	38.36	2.41	98.95	22.97	171.16
16 150301	826.00	76.08	19.05	1.36	88.98	50.59	236.06
16 150303	526.00	55.79	20.62	4.42	79.22	36.38	196.43
16 150304	8.00	0.00	31.88	0.63	128.06	30.14	190.70
16 150310	108.00	201.84	39.43	8.07	69.28	19.97	338.60
16 150403	62.00	439.56	103.61	0.32	80.92	37.20	661.62
16 150405	8.00	0.00	13.13	0.00	52.32	17.11	82.56
16 150410	110.00	93.03	9.88	0.55	59.72	22.89	186.06
16 150411	496.00	332.32	15.95	1.75	67.46	58.63	476.11
16 150503	51.00	0.00	17.96	4.96	81.72	40.28	144.93
16 150506	626.00	31.04	58.36	0.50	86.50	26.97	203.36
16 150603	710.00	61.89	208.18	1.06	81.12	37.15	389.40

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 150701	4913.00	42.12	18.12	0.85	84.80	20.81	166.70
16 150702	560.00	16.68	58.77	2.59	84.38	22.76	185.18
16 150810	399.00	53.42	55.05	12.54	57.84	22.03	200.88
16 150901	14779.00	137.00	28.17	2.85	41.25	12.57	221.84
16 200201	55.00	1123.95	0.00	8.36	111.86	29.57	1273.74
16 200202	2464.00	28.50	9.77	0.80	88.95	43.24	171.26
16 200305	75.00	26.35	0.00	0.00	105.10	25.78	157.22
16 200404	345.00	135.53	34.10	0.32	73.13	28.38	271.46
16 200501	120.00	120.93	40.35	0.33	73.13	28.38	263.12
16 200602	0.00	0	0	0	0	0	0
16 200605	11.00	92.36	0.00	0.00	137.20	24.50	254.06
16 200606	0.00	0	0	0	0	0	0
16 209996	0.00	0	0	0	0	0	0
16 230401	373.00	58.13	13.33	0.36	108.13	25.76	205.71
16 230501	16.00	131.56	8.94	3.81	89.83	21.38	255.52
16 231001	234.00	30.11	44.77	4.23	78.09	33.15	190.34
16 231101	217.00	25.99	40.04	0.15	84.56	27.93	178.67
16 240105	3286.00	45.65	7.40	0.02	81.50	25.23	159.81
16 250301	66.00	0.59	1.06	0.21	40.95	11.12	53.94
16 260601	7.00	199.29	15.14	0.00	105.46	51.57	371.46
16 270301	638.00	100.16	16.21	1.54	74.69	25.79	218.39
16 270501	24.00	0.00	28.67	0.00	84.02	25.88	138.56
16 301401	0.00	0	0	0	0	0	0

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 310301	59.00	0.00	332.29	0.00	69.97	20.31	422.57
16 310501	78.00	1.78	1.24	0.13	122.32	18.70	144.18
16 319996	38.00	297.84	142.79	10.26	96.49	20.14	567.53
16 400801	128.00	19.02	1.41	9.15	99.15	26.54	155.26
16 420101	127.00	26.09	8.06	0.00	90.87	21.63	146.65
16 430102	56.00	32.70	5.07	0.00	88.84	21.41	148.01
16 430107	1329.00	11.50	92.19	0.14	85.90	24.66	214.39
16 430109	1048.00	95.94	28.04	3.28	87.83	22.75	237.83
16 430199	10.00	44.20	2.40	0.40	96.20	9.15	152.36
16 430201	183.00	567.67	35.56	0.02	65.83	25.10	694.17
16 430202	111.00	781.63	59.87	0.00	59.92	24.40	925.83
16 430203	171.00	45.68	22.96	2.46	99.64	19.60	190.33
16 439996	76.00	0.00	71.75	0.00	84.02	25.88	181.64
16 440401	217.00	13.08	29.48	1.55	95.48	42.55	182.15
16 440701	417.00	88.39	42.33	1.41	82.86	37.92	252.91
16 451101	35.00	0.00	13.17	0.00	52.32	17.11	82.61
16 460101	97.00	58.12	102.54	3.21	89.49	18.98	272.33
16 460201	964.00	74.82	38.32	1.87	88.33	26.14	229.48
16 460302	214.00	53.75	52.55	5.07	73.32	28.69	213.39
16 460303	134.00	6.21	17.71	10.16	83.99	35.41	153.47
16 460401	599.00	21.57	4.72	0.92	99.12	24.35	150.67
16 460403	2949.00	25.45	111.17	8.14	73.55	17.55	235.86
16 460408	0.00	0	0	0	0	0	0

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 460501	271.00	86.80	5.40	0.00	125.32	28.02	245.54
16 470101	788.00	13.85	20.97	0.25	89.66	56.22	180.94
16 470103	117.00	157.52	29.39	0.00	92.51	25.37	304.79
16 470104	811.00	12.73	46.37	0.40	83.43	21.86	164.79
16 470105	1172.00	38.70	14.88	4.38	51.45	24.72	134.13
16 470106	229.00	138.86	403.24	29.68	104.68	18.13	694.60
16 470201	2644.00	34.22	8.26	2.37	84.66	27.96	157.48
16 470303	1896.00	32.92	16.65	1.58	82.60	29.56	163.30
16 470501	1645.00	5.47	4.18	0.00	84.02	25.88	119.55
16 470603	650.00	49.61	49.68	0.20	89.69	25.02	214.20
16 470604	1950.00	53.99	59.93	2.30	91.18	26.31	233.71
16 470605	82.00	24.15	41.94	0.00	84.02	25.88	175.98
16 470606	610.00	56.46	20.37	5.51	76.35	27.53	186.22
16 479996	6.00	0.00	13.83	0.00	105.46	51.57	170.87
16 480101	436.00	111.47	11.46	0.41	89.49	34.17	246.99
16 480105	36.00	192.17	77.44	0.00	86.42	20.69	376.72
16 480201	210.00	54.46	0.16	0.00	76.87	18.18	149.66
16 480205	12.00	29.17	232.33	0.00	80.50	24.49	366.49
16 480208	65.00	386.49	50.26	0.00	84.02	25.88	546.65
16 480212	603.00	53.00	58.53	1.24	88.81	41.53	243.12
16 480303	78.00	33.40	0.00	0.00	85.58	34.84	153.82
16 480503	715.00	36.38	21.40	0.33	80.14	21.58	159.83
16 480506	92.00	211.96	1.00	0.35	77.60	37.33	328.24

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 480507	472.00	53.94	14.31	0.01	52.85	17.40	138.51
16 480508	873.00	87.59	31.06	2.23	91.07	37.10	249.05
16 480702	1154.00	82.69	17.42	2.90	77.52	20.52	201.04
16 489994	14.00	90.21	54.00	0.00	135.00	23.94	303.15
16 489999	21.00	34.19	2.62	0.00	91.15	21.45	149.41
16 490102	21.00	56.43	0.00	0.00	135.00	23.94	215.37
16 490107	198.00	51.58	28.24	2.42	111.54	34.84	228.62
16 490202	1675.00	9.33	3.99	0.07	74.59	17.79	105.77
16 490205	7396.00	77.06	83.42	0.51	90.96	26.47	278.42
16 490299	35.00	43.14	48.97	20.71	67.25	20.26	200.34
16 499996	34.00	2.12	22.53	0.00	106.19	45.50	176.34
16 500401	828.00	28.51	31.42	0.66	85.81	21.88	168.29
16 500406	157.00	34.37	40.30	1.43	89.44	23.67	189.21
16 500901	27.00	1.81	101.52	0.00	84.79	25.55	213.67
16 510205	487.00	30.74	36.98	1.87	94.22	25.30	189.09
16 510601	155.00	83.61	212.45	2.05	89.81	40.05	427.96
16 510602	101.00	97.34	14.76	0.00	89.79	21.80	223.68
16 510702	377.00	13.87	14.09	0.00	66.06	20.55	114.58
16 510703	24.00	3.25	65.67	0.00	96.64	29.74	195.30
16 510707	167.00	26.37	5.72	1.03	116.49	19.18	168.78
16 510709	47.00	0.00	31.55	6.06	81.72	40.28	159.62
16 510710	44.00	3.25	65.66	0.00	96.64	29.74	195.29
16 510801	195.00	64.33	32.27	0.00	87.21	26.73	210.54

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 510805	202.00	7.87	25.79	0.00	83.15	24.42	141.23
16 510806	120.00	89.31	7.77	0.51	87.06	20.49	205.13
16 510901	51.00	108.18	9.00	0.49	80.89	51.69	250.24
16 510902	205.00	43.67	25.09	0.20	85.14	24.32	178.43
16 510904	16884.00	31.82	17.52	1.31	91.78	15.36	157.78
16 510905	11.00	0.00	31.27	0.00	84.02	25.88	141.17
16 510907	383.00	28.29	20.93	0.69	63.31	19.43	132.66
16 510908	142.00	65.25	34.07	0.49	76.12	34.68	210.60
16 510909	672.00	0.00	0.77	0.00	84.02	25.88	110.66
16 510910	0.00	0	0	0	0	0	0
16 511004	1155.00	62.03	15.63	0.31	82.20	26.90	187.08
16 511501	926.00	7.89	15.68	0.00	59.95	18.88	102.40
16 511502	2252.00	8.42	11.06	0.00	67.01	14.58	101.07
16 511601	985.00	61.66	21.53	0.51	103.69	43.98	231.37
16 511612	15642.00	57.18	21.83	0.46	72.41	21.44	173.31
16 511614	17606.00	33.49	1.50	0.17	123.79	28.42	187.37
16 511615	0.00	0	0	0	0	0	0
16 512604	381.00	10.06	16.90	0.00	58.90	18.72	104.58
16 519994	583.00	131.03	3.20	0.00	79.62	26.01	239.87
16 519996	275.00	242.51	10.51	0.00	101.58	11.17	365.77
16 519997	442.00	12.19	36.47	5.07	82.10	38.97	174.80
16 520101	2411.00	18.84	13.71	0.62	88.32	23.26	144.75
16 520201	1356.00	28.97	164.92	1.35	85.48	28.52	309.25

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 520203	181.00	13.14	71.27	0.00	94.86	38.08	217.36
16 520204	111.00	42.66	31.52	0.50	106.84	34.37	215.90
16 520205	370.00	27.63	101.79	0.00	83.45	28.45	241.31
16 520207	40.00	0.00	79.58	0.00	83.60	26.70	189.87
16 520302	801.00	104.29	46.12	1.89	81.16	39.99	273.45
16 520401	2770.00	71.43	23.21	3.27	96.64	29.18	223.73
16 520403	71.00	45.18	5.66	0.00	96.55	24.45	171.85
16 520404	2021.00	95.45	20.22	0.26	99.19	27.88	242.99
16 520406	178.00	17.25	0.00	0.00	137.20	24.50	178.95
16 520407	4766.00	68.49	33.96	0.89	93.17	23.31	219.81
16 520408	4849.00	41.64	15.60	1.55	89.51	24.98	173.29
16 520701	486.00	33.88	146.95	0.94	87.80	42.50	312.08
16 520803	464.00	15.32	40.89	0.01	83.27	26.03	165.52
16 520807	74.00	40.38	21.73	0.73	76.61	21.24	160.68
16 520902	15.00	0.00	13.20	0.00	52.32	17.11	82.63
16 521001	1369.00	22.77	5.17	0.13	101.81	27.04	156.92
16 521002	70.00	0.00	15.14	0.00	105.46	51.57	172.17
16 521003	355.00	52.49	29.37	0.05	104.28	22.29	208.47
16 521101	169.00	34.86	42.26	1.37	64.12	55.15	197.76
16 521202	16465.00	82.42	25.91	2.39	90.20	32.38	233.31
16 521203	394.00	85.53	57.96	7.30	81.02	21.57	253.39
16 521204	5393.00	31.29	18.43	2.34	85.20	24.39	161.65
16 521205	405.00	32.82	65.56	0.48	82.30	22.25	203.41

	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
16 521401	85.00	40.61	28.98	0.68	75.78	23.68	169.72
16 521501	4701.00	19.07	9.56	0.28	94.65	23.50	147.07
16 529994	210.00	3.55	5.81	0.45	91.87	38.76	140.45
16 529996	109.00	14.10	206.03	0.00	85.82	25.16	331.10
17 320110	43777.00	28.65	14.51	1.50	87.11	24.84	156.61
17 320113	42215.00	29.70	16.63	1.13	101.63	25.98	175.07
17 320114	28217.00	28.51	15.25	0.83	107.24	28.59	180.43
17 320115	1597.00	45.76	8.69	6.89	81.24	27.44	170.02
17 320116	1283.00	26.76	2.56	0.24	96.87	15.44	141.87
17 320117	786.00	245.04	13.21	5.40	110.17	1.58	375.40
17 320118	200.00	98.16	42.68	0.24	50.61	24.01	215.69
17 320119	340.00	48.57	30.69	0.10	62.95	21.93	164.25
17 320120	58290.00	28.14	13.46	1.52	102.40	27.38	172.89
17 320123	62701.00	24.40	4.24	0.03	110.48	27.42	166.56
17 320124	41956.00	22.48	2.67	0.02	123.28	30.95	179.39
17 320125	699.00	45.74	7.43	9.04	84.84	22.73	169.77
17 320126	290.00	23.99	5.71	0.61	73.10	20.92	124.33
17 320127	278.00	22.47	5.79	0.42	82.70	21.27	132.67
17 320128	48.00	70.52	24.04	0.04	83.73	22.07	200.40
17 320129	63.00	13.71	4.27	0.25	94.04	14.42	126.70
18 320101	421.00	54.50	57.92	0.09	86.77	43.07	242.34
18 320102	278.00	51.90	150.92	1.26	79.99	29.67	313.74
18 320103	162.00	65.73	124.93	1.08	77.59	27.60	296.92

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	CREDIT HOURS	DIRECT SALARY	DIRECT DEPT	DIRECT EQUIP	ALLOC COSTS	OPER & MAINT	NET INSTRUCT-ION
18 320104	3951.00	41.54	38.54	0.73	77.63	27.64	186.07
18 320130	81004.00	34.47	23.68	1.89	91.60	24.42	176.06
18 320132	12838.00	26.06	14.06	0.23	87.93	17.96	146.23
18 320133	39996.00	22.67	9.24	0.06	104.38	24.63	160.99
18 320134	22574.00	24.51	7.65	0.29	103.37	24.20	160.03
18 320135	1205.00	57.06	17.51	5.21	102.86	24.02	206.66
18 320136	2655.00	18.70	8.23	0.19	98.23	13.93	139.28
18 320137	861.00	35.14	12.85	0.01	72.15	19.77	139.93
18 320138	459.00	97.54	15.85	0.17	92.92	17.92	224.40
18 320139	187.00	37.04	89.08	2.40	83.87	36.18	248.56
19 320140	412984.00	20.68	6.96	0.33	97.36	21.64	146.97
19 320148	85.00	29.54	11.71	0.00	55.63	18.13	115.01
19 320149	685.00	28.68	13.17	0.00	52.32	17.11	111.28
19 320150	204722.00	18.87	3.42	0.17	96.16	22.06	140.68
19 320158	92.00	17.39	14.27	0.00	64.43	19.59	115.69
19 320160	70403.00	35.20	4.14	0.23	94.43	20.47	154.46
19 320168	4.00	71.25	0.00	0.00	83.60	26.70	181.55
19 320169	1037.00	102.11	0.00	0.00	98.48	17.71	218.30
19 330102	4495.00	29.01	8.73	0.07	97.69	20.98	156.48
TOTAL	6361239.0	64.64	13.05	1.57	93.88	24.99	198.13

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